HANTAM MUNICIPALITY

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HANTAM MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2015

I am responsible for the preparation of these financial statements, which are set out on pages 1 to 65 in terms of section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that salaries, allowances and benefits of Councillors as disclosed in note 25 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

31 August 2015

NOËL I. VAN STADE
MUNICIPAL MANAGER

NATURE OF BUSINESS

Hantam Municipality is a Local Municipality performing the functions as set out in the Constitution of the Republic of South Africa of 1996.

COUNTRY OF ORIGIN AND LEGAL FORM

South African Category B Municipality (Local Municipality) as defined by the Municipal Structures Act. (Act No.117 of 1998)

FULL TIME MAYOR

Councillor A.F. Fritz

WARD COUNCILLORS

Ward 1	M.S.Esau
Ward 2	R.N.Swartz
Ward 3	F.J.Sterkse
Ward 4	J.H.Wilschut
Ward 5	G.Opperman

COUNCILLORS PROPORTIONAL

A.Claassen
H.C.Steenkamp
J.Swarts

GRADING OF LOCAL MUNICIPALITY	Grade 2
AUDITORS	Auditor-General
BANKERS	Standard Bank
REGISTERED OFFICE	Hoop Street Private Bag X14 Calvinia 8190
TELEPHONE	027-3418 500
FACSIMILE	027-3418 501
WEBSITE	www.hantam.gov.za

JURISDICTION AREA	Calvinia Brandvlei Loeriesfontein Nieuwoudtville
MUNICIPAL MANAGER	**Mr. Noel I van Stade**
Telephone	027-3418 542
E-Mail	municipalmanager@hantam.gov.za
DIRECTOR:FINANCE	**Mev.S. Coetzee**
Telephone	027-3418 505
E-Mail	cfo@hantam.gov.za
DIRECTOR:CORPORATE SERVICES	**Me.C. van Niekerk**
Telephone	027-3418 518
E-Mail	admin2@hantam.gov.za
DIRECTOR:HEALTH & SOCIAL SERVICES	**Mr.J.R. van Wyk**
Telephone	027-3418 508
E-Mail	socialdev1@hantam.gov.za
DIRECTOR:INFRASTRUCTURE SERVICES	**Mr.S. Tsengiwe**
Telephone	027-3418 550
E-Mail	infrastructure1@hantam.gov.za

ENQUIRIES

Building Plan	027-3418 554
Electricity	027-3418 550
Water	027-3418 552
Sewerage	027-3418 508
Consumers	027-3418 544

PAYPOINTS

Calvinia	027-3418 500
Brandvlei	054-6038 400
Loeriesfontein	027-6628 600
Niewoudtville	027-2188 700

Municipal Finance Management Act (Act no.56 of 2003)
Division of Revenue Act
The Income Tax Act
Value Added Tax Act
Municipal Structures Act (Act no 117 of 1998)
Municipal Systems Act (Act no 32 of 2000)
Municipal Planning and Performance Management Regulations
Water Services Act (Act 108 of 1997)
Housing Act (Act no 107 of 1997)
Municipal Property Rates Act (Act no 6 of 2004)
Electricity Act (Act no 41 of 1987)
Skills Development Levies Act (Act no 9 of 1999)
Employment Equity Act (Act no 55 of 1998)
Unemployment Insurance Act (Act no 30 of 1966)
Basic Conditions of Employment Act (Act no 75 of 1997)
Supply Chain Management Regulations, 2005
Collective Agreements
Infrastructure Grants
SALBC Leave Regulations

1. REVIEW OF OPERATING RESULTS

The overall operating results for the year ended 30 June 2015 as well as the comparison with the budgeted figures and the actual results of 2014 are reflected in the following table.

DESCRIPTION	ACTUAL 2015	BUDGET 2015	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2014
INCOME					
Operating Income	90 476 949	74 648 184	15 828 765	21.20	94 031 186
EXPENDITURE					
Operating Expenditure	81 358 884	80 700 320	-658 564	-0.82	71 959 808
Closing Surplus	9 118 066	-6 052 136	15 170 202	-250.66	22 071 378

Details of operating results per department and classification of income and expenditure is included in Appendix C.

2. OPERATING EXPENDITURE 2014/2015

EXPENDITURE	ACTUAL 2015	BUDGET 2015	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2014
Employee related costs	29 047 644	29 728 318	0	2	25 309 376
Remuneration of Councillors	2 489 607	2 590 045	100 438	3.88	2 372 134
Bad debts	8 012 945	3 527 745	-4 485 200	-127.14	4 818 880
Collection costs	506 563	450 000	-56 563	-12.57	372 360
Depreciation	4 383 683	4 315 256	-68 427	-1.59	3 776 335
Repairs and maintenance	2 813 579	3 127 020	313 441	10.02	2 802 980
Interest paid	1 592 479	1 431 257	-161 222	-11.26	1 339 079
Bulk purchases	13 898 737	18 956 000	5 057 263	26.68	15 016 782
Contracted services	528 809	538 700	9 891	1.84	529 162
Grants and subsidies paid	164 969	164 970	1	0.00	246 388
General expenses	16 846 797	14 922 509	-1 924 288	-12.90	14 689 713
Non-Current Provisions	1 073 072	948 500	-124 572	-13.13	639 529
Loss on disposal of property, equipment			0		47 090
Total Expenditure	**81 358 884**	**80 700 320**	**-1 339 238**	-1.66	**71 959 808**

See Note 43 for explanation of differences.

INCOME	ACTUAL 2015	BUDGET 2015	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2014
Property rates	6 825 834	6 822 580	3 254	0.05	6 079 573
Service charges	37 850 529	38 818 257	-967 728	-2.49	34 032 722
Rental of facilities	146 209	756 420	-610 211	-80.67	151 989
Interest earned - ext invest	457 648	400 000	57 648	14.41	439 818
Interest earned - debtors	1 377 008	1 410 542	-33 534	-2.38	1 322 358
Fines	120 927	48 000	72 927	151.93	91 096
Licences and permits	1 325 844	1 413 300	-87 456	-6.19	1 388 551
Government grants - Operating	25 336 042	25 542 000	-205 958	-0.81	28 383 573
Government grants - Capital	20 727 194	-	20 727 194	-	25 167 484
Other income	587 527	48 482	539 045	1 111.85	423 326
Gain on Fair Value Adjustments	184 576		184 576		145 289
LESS:Income Foregone	-4 462 390	-611 397	-3 850 993	629.87	-3594594
Total Income	**90 476 949**	**74 648 184**	**15 828 765**		**94 031 185**

3.1. Operating Grants

The following operating grants were received during the year:

Equitable Share	20 566 000
Financial Management Grant	1 800 000
Municipal Systems Improvement Grant	934 000
Library Development	934 000
Expanded Public Works Programme	1 308 000

4.MUNICIPAL EXTERNAL DEBT

At the end of the year the amount borrowed and outstanding were as follows:

TYPE	BALANCE 2014/06/30	RECEIVED	REDEEMED	BALANCE 2015/06/30
Annuity Loans	891 554	-	554 874	336 680
Lease Liability	394 113	-	146 690	247 423
Total	**1 285 667**	**-**	**701 564**	**584 103**

5. RECEIVABLES FROM EXCHANGE TRANSACTIONS

	GROSS BALANCES R	PROVISION IMPAIRMENT R	NETT BALANCES R
As at 30 June 2015			
Electricity	3 493 280	2 232 716	1 260 564
Water	6 851 737	4 379 261	2 472 476
Refuse	5 347 885	3 418 080	1 929 805
Sewerage	3 670 641	2 346 076	1 324 565
Other Arrears	2 783 836	1 779 277	1 004 559
	22 147 378	14 155 410	7 991 968
Recognition of Revenue - Water	133 470		133 470
Recognition of Revenue - Electricity	809 816		809 816
Recognition of Revenue - Sanitation	-		-
	23 090 663	**14 155 410**	**8 935 253**
LESS: Long-Term Receivables	-382 503		-382 503
Total: Receivables from Exchange Transactions	**22 708 160**	**14 155 410**	**8 552 750**
PLUS: VAT Outstanding	2 984 431		2 984 431
Total Receivables from Exchange Transactions	**25 692 592**	**14 155 410**	**11 537 182**
As at 30 June 2014			
Electricity	3 908 100	2 569 354	1 338 746
Water	8 972 135	5 898 670	3 073 465
Refuse	7 077 101	4 652 792	2 424 309
Sewerage	4 562 052	2 999 290	1 562 762
Other Arrears	3 656 951	2 404 237	1 252 714
	28 176 339	18 524 343	9 651 996
Recognition of Revenue - Water	46 205		46 205
Recognition of Revenue - Electricity	240 687		240 687
Recognition of Revenue - Sanitation	-		-
	28 463 231	18 524 343	9 938 888
LESS: Long-Term Receivables	-955 333		-955 333
Total Receivables from Exchange Transactions	**27 507 898**	**18 524 343**	**8 983 555**

6. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	2015	2014
Other Receivables		
Rates	7 165 922	7 184 010
Miscellaneous	1 425 198	1 303 626
	8 591 119	**8 487 636**
LESS: Allowance for doubtful debts	-4 580 071	-4 723 079
Total receivables from non-exchange transactions	**4 011 048**	**3 764 557**

Ageing of Receivables from Non- Exchange Transactions

Rates: Ageing

Current (0 - 30 days)	540 885	866 137
31 - 60 days	137 187	181 846
61 - 90 days	142 828	136 328
91 days and longer	6 345 022	5 999 699
	7 165 922	**7 184 010**

Summary of Receivables by Customer Classification 8

2015	Commercial	Residential	Government	Total
Current (0 - 30 days)	694 528	2 463 631	441 250	3 599 409
31 - 60 days	50 228	782 348	86 330	918 906
61 - 90 days	31 619	718 812	67 208	817 639
91 days and longer	1 030 480	22 150 145	791 202	23 971 827
	1 806 855	26 114 936	1 385 990	29 307 781
LESS: Provision for doubtful debts	-1 155 062	-16 694 402	-886 017	-18 735 481
Total recoverable debtors by customer classification	**651 793**	**9 420 534**	**499 973**	**10 572 300**
2014				
Current (0 - 30 days)	713 611	2 659 687	628 012	4 001 310
31 - 60 days	46 513	756 106	58 283	860 902
61 - 90 days	30 383	701 441	41 500	773 324
91 days and longer	1 194 691	27 779 545	750 576	29 724 812
	1 985 198	31 896 779	1 478 371	35 360 348
LESS: Provision for doubtful debts	-1 305 155	-20 970 322	-971 945	-23 247 422
Total recoverable debtors by customer classification	**680 043**	**10 926 457**	**506 426**	**12 112 926**

7. NON-CURRENT PROVISIONS	2015	2014
Provision for Post-Retirement Benefits	12 378 861	10 160 471
Provision for Long Service Awards	1 785 667	1 510 876
Provision for Rehabilitation Landfill Sites	4 802 844	4 366 221
	18 967 371	**16 037 568**

8. CURRENT LIABILITIES

Consumer Deposits	631 708	584 542
Current Employee Benefits	3 602 607	2 735 969
Current Portion of Non-Current Provision	533 649	485 136
Current Portion of Long-Term Liabilities	505 717	701 563
Payables of Exchange Transactions	9 558 686	6 231 277
Unspent Conditional Grants and Receipts	1 475 144	115 001
Unspent Public Contributions	26 474	26 474
VAT Payable	2 984 431	3 695 773
	19 318 417	**14 575 735**

9. CURRENT ASSETS

Inventory	77 995	56 241
Receivables from Exchange Transactions	11 537 182	12 679 328
Receivables from Non-Exchange Transactions	4 011 048	3 764 557
VAT Receivable	253 161	813 820
Current Portion of Long-Term Receivables	157 338	355 742
Call Investment Deposits	2 133 029	1 872 250
Bank Balance and Cash	1 200 662	486 812
	19 370 415	**20 028 750**

10. LONG-TERM RECEIVABLES 9

Agreements for longer than 12 months by consumers to settle outstanding debt	**382 503**	**955 333**

11. EXPRESSION OF APPRECIATION

I am grateful to the Municipal Manager and Head of Departments for the support during the financial year. I am also thankful for all staff in the finance department for the effort they put in and for their dedication.

Me.S.M. Coetzee
CHIEF FINANCIAL OFFICER

HANTAM MUNICIPALITY

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2015

	Notes	2015 R	2014 R
NET ASSETS AND LIABILITIES			
Net Assets		**119 042 214**	**109 924 148**
Revaluation Reserve		21 795 725	21 795 725
Accumulated Surplus		97 246 489	88 128 423
Non-Current Liabilities		**19 045 759**	**16 621 673**
Long-Term Liabilities	1	78 387	584 105
Employee Benefits	2	14 164 528	11 671 347
Non-Current Provisions	3	4 802 844	4 366 221
Current Liabilities		**19 318 417**	**14 575 735**
Consumer Deposits	4	631 708	584 542
Current Employee Benefits	5	3 602 607	2 735 969
Current Portion of Non-Current Provision	3	533 649	485 136
Current Portion of Long-Term Liabilities	1	505 717	701 563
Payables of Exchange Transactions	6	9 558 686	6 231 277
Unspent Conditional Grants and Receipts	7	1 475 144	115 001
Unspent Public Contributions	8	26 474	26 474
VAT Provision	9	2 984 431	3 695 773
Total Net Assets and Liabilities		**157 406 389**	**141 121 556**
ASSETS			
Non-Current Assets		**138 035 974**	**121 092 806**
Property, Plant and Equipment	10	123 955 606	106 313 939
Heritage Assets	11	1 608 055	1 608 055
Investment Property	12	12 179 648	12 179 648
Biological Assets	13	67 500	67 500
Assets held for sale	10	-	324 073
Long-Term Receivables	14	225 165	599 591
Current Assets		**19 370 415**	**20 028 749**
Inventory	15	77 995	56 241
Receivables from Exchange Transactions	16	11 537 182	12 679 328
Receivables from Non-Exchange Transactions	17	4 011 048	3 764 557
VAT Receivable	9	253 161	813 820
Current Portion of Long-Term Receivables	14	157 338	355 742
Cash and Cash Equivalents	18	3 333 691	2 359 062
Total Assets		**157 406 389**	**141 121 556**

HANTAM MUNICIPALITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015

	Notes	2015 R	2014 R
REVENUE			
Revenue from Non-Exchange Transactions		**53 168 862**	**59 890 169**
Taxation Revenue		**6 212 595**	**5 679 401**
Property Rates	19	6 212 595	5 679 401
Transfer Revenue		**46 063 236**	**53 551 057**
Government Grants and Subsidies-Operating	20	25 336 042	28 383 573
Government Grants and Subsidies-Capital	20	20 727 194	25 167 484
Other Revenue		**893 030**	**659 711**
Fines	21	120 927	91 096
Gain on Fair Value Adjustments			145 289
Profit on sale of assets		184 576	
Other	22	587 527	423 326
Revenue from Exchange Transactions		**37 308 086**	**34 141 017**
Service Charges	23	34 001 376	30 838 301
Rental of Facilities and Equipment		146 209	151 989
Interest Earned - External Investments		457 648	439 818
Interest Earned - Outstanding Debtors		1 377 008	1 322 358
Licenses and Permits		1 325 844	1 388 551
Total Revenue		**90 476 948**	**94 031 186**
EXPENDITURE			
Employee related costs	24	29 047 644	25 309 376
Remuneration of Councillors	25	2 489 607	2 372 134
Increase/(Decrease) in Debt Impairment	26	8 012 945	4 818 880
Collection Costs		506 563	372 360
Depreciation and Amortisation		4 383 683	3 776 335
Repairs and Maintenance		2 813 579	2 802 980
Finance Charges	27	1 592 479	1 339 079
Bulk Purchases	28	13 898 737	15 016 782
Contracted Services		528 809	529 162
Grants and Subsidies Paid	29	164 969	246 388
General Expenses	30	16 846 797	14 689 713
Provision - Employee Benefits	31	1 073 072	639 529
Loss on Disposal of Property, Plant		-	47 090
Total Expenditure		**81 358 883**	**71 959 808**
NET SURPLUS FOR THE YEAR		**9 118 065**	**22 071 378**

HANTAM MUNICIPALITY
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

	Note	2015 R	2014 R
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from ratepayers, government and other		93 416 544	91 369 235
Cash paid to suppliers and employees		-70 454 791	-63 318 081
Cash generated from operations	**32**	22 961 753	28 051 154
Interest received		457 648	439 818
Interest paid		-81 141	-98 337
NET CASH FROM OPERATING ACTIVITIES		**23 338 260**	**28 392 635**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		-21 709 233	-25 381 594
Proceeds on disposal of property, plant and equipment		-	-
Increase in investment properties		-	121 000
(Increase)/decrease in non-current receivables		-	-292 013
Increase in non-current investments		-	-
Decrease in call investment deposits		-	-
NET CASH UTILIZED IN INVESTING ACTIVITIES		**-21 709 233**	**-25 552 607**
CASH FLOWS FROM FINANCING ACTIVITIES			
New loans repaid		-701 564	-291 040
Increase in consumer deposits		47 166	81 232
NET CASH UTILIZED IN FINANCING ACTIVITIES		**-654 398**	**-209 808**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**974 629**	**2 630 220**
Cash and cash equivalents at the beginning of the year		2 359 062	4 989 282
Cash and cash equivalents at the end of the year	**18**	3 333 691	2 359 062
		-974 629	**2 630 220**

HANTAM MUNICIPALITY

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2015

	Revaluation Reserve	Accumulated Surplus/ (Deficit)	Total
	R	R	R
2015			
Balance at 30 June 2014	21 795 725	88 128 423	109 924 148
Change in accounting policy			-
Correction of Error			-
Surplus/Deficit on revaluation of PPE			-
Surplus for the year			-
			-
Restated Balance	**21 795 725**	**88 128 423**	**109 924 148**
			-
Surplus for the year	-	9 118 065	9 118 065
			-
Balance at 30 June 2015	**21 795 725**	**97 246 488**	**119 042 213**
2014			
Balance at 30 June 2013	17 546 202	71 597 615	89 143 817
Change in accounting policy			-
Correction of Error		-7 445 637	-7 445 637
Surplus/Deficit on revaluation of PPE	4 249 523		4 249 523
Surplus for the year		1 905 067	1 905 067
			-
Restated Balance	**21 795 725**	**66 057 045**	**87 852 770**
Surplus for the year	-	22 071 378	22 071 378
Balance at 30 June 2014	**21 795 725**	**88 128 423**	**109 924 148**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

		2015 R	2014 R
1	**LONG-TERM LIABILITIES**		
	Annuity Loans	336 680	891 554
	Capitalised Lease Liability	247 425	394 114
		584 104	1 285 668
	LESS: Current Portion transferred to current liabilities	**505 717**	**701 563**
	Annuity Loans	336 680	554 874
	Capitalised Lease Liability	169 037	146 689
	Total Long-Term Liabilities	**78 387**	**584 105**
	The obligations under annuity loans are scheduled below:		
	Amounts payable under annuity loans:		
	Payable within one year	342 390	586 954
	Payable within two to five years	-	342 390
		342 390	929 344
	LESS: Future finance obligations	5 710	37 790
	Present value of annuity obligations	**336 680**	**891 554**
	The obligations under finance leases are scheduled below:		
	Amounts payable under finance leases:		
	Payable within one year	195 751	195 751
	Payable within two to five years	81 563	277 313
		277 314	473 064
	LESS: Future finance obligations	29 890	78 951
	Present value of finance lease obligations	**247 424**	**394 113**

Refer to appendix A for descriptions, maturity dates and effective interest rates of structures loans and finance leases. Leases are secured by property, plant and equipment.

ANNUITY LOANS
Bear interest at a rate of 5% per annum over a 6 year period.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

		2015 R	2014 R
2	**EMPLOYEE BENEFITS**		
	Long Service Awards	1 785 667	1 510 876
	Post Retirement Benefits	12 378 861	10 160 471
	Total Non-Current Employee Benefit Liability	**14 164 528**	**11 671 347**
	Long Service Awards		
	Balance at beginning of year	1 627 938	1 525 554
	Contributions for the year	258 104	226 336
	Payment during the year	-67 752	-212 766
	Expenditure for the year	0	-
	Actuarial Loss	151 949	88 814
	Total Long Service 30 June	1 970 239	1 627 938
	LESS: Transfer of Current Portion to Current Employee Benefits	-184 572	-117 062
	Balance at end of year	**1 785 667**	**1 510 876**
	Post Retirement Medical Benefits		
	Balance at beginning of year	10 504 043	8 292 324
	Contributions for the year	1 301 613	1 034 030
	Expenditure for the year	-343 572	-324 420
	Actuarial Loss	1 320 673	1 502 109
	Total Post Retirement Medical Benefits 30 June	12 782 757	10 504 043
	LESS: Transfer of Current Portion to Current Employee Benefits	-403 896	-343 572
	Balance at end of year	**12 378 861**	**10 160 471**
	TOTAL NON-CURRENT EMPLOYEE BENEFITS		
	Balance at beginning of year	12 131 981	9 817 878
	Contributions for the year	1 559 717	1 260 366
	Expenditure for the year	-411 324	-537 186
	Actuarial Loss	1 472 622	1 590 923
	Total employee benefits 30 June	14 752 996	12 131 981
	LESS: Transfer of Current Portion to Current Employee Benefits	-588 468	-460 634
	Balance at end of year	**14 164 528**	**11 671 347**

	2015 R	2014 R
EMPLOYEE BENEFITS (Continued)		
2.1 Long Service Awards		
The liability in respect of past service has been estimate to be as follows:		
In-Service Members	1 970 239	1 627 938
The Current-Service cost for the ensuing year	131 707	121 023
Key Actuarial assumptions used:		
1. Rate of Interest		
Discount Rate	7.86%	8,05%
General salary inflation rate	7.04%	7,15%
Net effective discount rate	0.77%	0,84%
2. Normal retirement age		
The normal retirement age for employees of the municipality is 63 years.		
The amount recognised in the Statement of Financial Position are as follows:		
Present Value of fund obligations	1 970 239	1 627 939
Fair Value of Plan Assets		-
	1 970 239	1 627 939
Unrecognised Transitional liability	-	-
Unrecognised Actuarial Gains/(Loss)	-	-
Unrecognised Past Service Cost	-	-
Net Liability	**1 970 239**	**1 627 939**
Reconciliation of present value of fund obligation		
Present value of fund at beginning of year	1 627 938	1 525 554
Total Expenses	190 352	13 570
Current Service cost	131 707	121 023
Interest cost	126 397	105 313
Benefits paid	-67 752	-212 766
Actuarial losses	151 949	88 814
Present Value of fund obligation at the end of year	**1 970 239**	**1 627 938**

	2015 R	2014 R
EMPLOYEE BENEFITS (Continued)		
2.2 Post Retirement Benefits		
The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:		
In-Service Members	24	26
Continuation members (retiree and widow)members	10	9
	34	35
The Current-Service cost for the ensuing year	407 892	339 633
Interest Costs for the ensuing year	1 097 534	694 397
Key Actuarial assumptions used:		
1. Rate of Interest		
Discount Rate	8.72%	8.71%
Health Care costs inflation rate	8.00%	7.91%
Net effective discount rate	0.67%	0.73%
2. Mortality rates The PA(90) ultimate table, rated down by 1 year of age.		
3. Normal Retirement age The normal retirement age for employees of the municipality is 63 years.		
The amount recognised in the Statement of Financial Position are as follows:		
Present Value of fund obligations	12 782 757	10 504 043
Fair Value of Plan Assets		
	12 782 757	10 504 043
Unrecognised Transitional liability	-	-
Unrecognised Actuarial Gains/(Loss)	-	-
Unrecognised Past Service Cost	-	-
Net Liability/(Asset)	**12 782 757**	**10 504 043**
Reconciliation of present value of fund obligation		
Present value of fund at beginning of year	10 504 043	8 292 324
Total Expenses	958 041	709 610
Current Service cost	401 808	339 633
Interest cost	899 805	694 397
Benefits paid	-343 572	-324 420
Actuarial losses	1 320 673	1 502 109
Present Value of fund obligation at the end of year	**12 782 757**	**10 504 043**

(Present value of fund obligation for 2013:R8 292 324, 2012: R6 875 030 and 2011: R6 210 404)

Sensitivty Analysis on Current-service and Interest Costs for year ending 30/06/2015

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central Assumptions		401 808	899 805	1 301 613	
Health Care inflation	+1%	458 900	1 009 901	1 468 801	13%
	-1%	348 325	801 501	1 149 826	-12%
Post retirement mortality	-1yr	415 807	935 325	1 351 132	4%
Average retirement age	-1Yr	399 201	933 539	1 332 740	2%
Continuation of membership at retirement	-10%	364 140	844 521	1 208 661	-7%

Sensitivity Analysis on the Accrued Liability (R Millions)

Assumption	Change	In-service	Continuation	Total	% Change
Central Assumptions		7 258	5 525	12 783	
Health Care inflation	1%	8 437	6 086	14 523	14%
	-1%	6 282	5 040	11 323	-11%
Discount Rate	1%	6 228	5 047	11 275	-12%
	-1%	8 555	6 088	14 642	15%
Post retirement mortality	-1 yr	7 518	5 760	13 278	4%
Average retirement age	-1 yr	7 686	5 525	13 211	3%
Continuation of membership at retirement	-10%	6 488	5 525	12 013	-6%

Sensitivty Analysis on Current-service and Interest Costs for year ending 30/06/2014

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central Assumptions		339 600	694 400	1 034 000	
Health Care inflation	+1%	384 300	778 400	1 162 700	12%
	-1%	297 600	620 600	918 200	-11%
Post retirement mortality	-1yr	351 100	721 500	1 072 600	4%
Average retirement age	-1Yr	326 100	718 600	1 044 700	1%
Withdrawel Rate	-50%	361 700	712 100	1 073 800	4%

Sensitivity Analysis on the Accrued Liability (R Millions)

Assumption	Change	In-service	Continuation	Total	% Change
Central Assumptions		6 026	4 479	10 504	
Health Care inflation	1%	6 811	4 958	11 769	12%
	-1%	5 310	4 064	9 375	-11%
Discount Rate	1%	5 180	4 070	9 250	-12%
	-1%	7 089	4 959	12 048	15%
Post retirement mortality	-1 yr	6 243	4 669	10 912	4%
Average retirement age	-1 yr	6 413	4 479	10 892	4%
Continuation of membership at retirement	-10%	5 391	4 479	9 869	-6%

		2015 R	2014 R
3	**NON-CURRENT PROVISIONS**		
	Landfill Sites		
	Balance at the beginning of year	4 851 357	4 410 325
	Contribution for the year	485 136	441 032
	Expenditure for the year	-	-
		5 336 493	4 851 357
	LESS: Transfer of current portion to Current Provisions	533 649	485 136
	Balance at end of year	**4 802 844**	**4 366 221**
4	**CONSUMER DEPOSITS**		
	Electricity and Water	**631 708**	**584 542**
	The fair value of consumer deposits approximate their carrying value. Interest is not paid on these amounts.		
5	**CURRENT EMPLOYEE BENEFITS**		
	Staff Leave	1 438 906	1 109 694
	Bonuses 13th Cheque	919 626	772 489
	Performance Bonuses	655 607	393 152
	Current Portion of Long Service Awards	184 572	117 062
	Current Portion of Post Retirement Benefit	403 896	343 572
		3 602 607	**2 735 969**
	Staff Leave		
	Balance at beginning of year	1 109 694	1 113 252
	Increase in leave provision	435 990	21 728
	Payments made during year	-106 779	-25 286
		1 438 906	**1 109 694**
	Bonuses 13th Cheque		
	Balance at beginning of year	772 489	660 794
	Contributions for year	-	-
	Increase/(Decrease) in bonus provision	147 137	111 695
		919 626	**772 489**
	Performance Bonuses		
	Balance at beginning of year	393 152	263 740
	Increase in bonus provision	300 000	369 870
	Expenditure incurred	-37 545	-240 459
		655 607	**393 152**

		2015 R	2014 R
6	**PAYABLES FROM EXCHANGE TRANSACTIONS**		
	Trade Creditors	2 069 172	3 655 119
	Payments in Advance	438 182	441 516
	Other Creditors	7 046 182	2 134 642
	Tender Deposits	5 150	-
		9 558 686	**6 231 277**
7	**UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS**		
	National Government Grants	10 955	-
	Provincial Government Grants	319 119	115 001
	Other Sources - DWA Regional Bulk Infrastructure Grant	1 145 069	-
		1 475 144	**115 001**
	Refer to Note for more information		
8	**UNSPENT PUBLIC CONTRIBUTIONS**		
	Other Contributions	26 474	26 474
		26 474	**26 474**
9	**TAXES**		
	VAT Receivable Year-End Creditors	12 096	235 628
	VAT Receivable Control Account	241 065	578 192
		253 161	**813 820**
	VAT Provision Outstanding Debtors	**2 984 431**	**3 695 773**
10	**PROPERTY, PLANT AND EQUIPMENT**		
	See separate sheet		

		2015 R	2014 R
11	**HERITAGE ASSETS**		
	Net carrying amount as at 1 July 2014	1 608 055	1 608 055
	PLUS: Additions/Revaluation		
		1 608 055	1 608 055
	LESS: Disposals	-	-
	Net carrying amount as at 30 June 2015	**1 608 055**	**1 608 055**
	Calvinia Museum Erven 299	1 300 000	1 300 000
	Loeriesfontein Museum Erven 355	282 500	282 500
	Akkerendam Nature Reserve	25 555	25 555
		1 608 055	**1 608 055**
12	**INVESTMENT PROPERTIES**		
	Net carrying amount at 1 July 2014	**12 179 648**	**12 179 648**
	Cost	12 179 648	12 179 648
	Accumulated depreciation	-	-
	Transfer to Property, Plant and Equipment	-	-
	Cost	-	-
	Accumulated depreciation	-	-
	Additions for the Year/Revaluation		
	Depreciation for the year	-	-
	Balance at 30 June 2015	**12 179 648**	**12 179 648**
	Cost	12 179 648	12 179 648
	Accumulated depreciation	-	-
	For disclosure - see note 10		
13	**BIOLOGICAL ASSETS**		
	Net carrying amount at 1 July 2014	67 500	67 500
	Additions for the Year	-	-
	Fair Value as at 30 June 2015	**67 500**	**67 500**
	150 Springboks @ R450		

		2015 R	2014 R
14	**LONG-TERM RECEIVABLES**		
	Balance at year end of long-term consumer debtors	382 504	955 333
	LESS: Current portion transferred to current receivables	-157 338	-355 742
	Total Long-Term Receivables	**225 166**	**599 591**
	These are consumer debtors that entered into an agreement for longer than 12 months to settle their outstanding debt		
15	**INVENTORY**		
	OPENING BALANCES		
	Consumable stores at cost - Stationary and materials		
	Water - At purification cost	56 241	40 611
		56 241	**40 611**
	ADDITIONS		
	Consumable Stores	-	-
	Water	10 552 601	8 198 670
		10 552 601	8 198 670
	ISSUED(EXPENSED)		
	Consumable Stores		
	Water	10 530 847	8 183 040
		10 530 847	8 183 040
	CLOSING BALANCE OF INVENTORIES		
	Consumable Stores	-	-
	Water	77 995	56 241
		77 995	**56 241**

16 RECEIVABLES FROM EXCHANGE TRANSACTIONS

	GROSS BALANCES R	PROVISION IMPAIRMENT R	NETT BALANCES R
As at 30 June 2015			
Electricity	3 493 280	2 232 716	1 260 564
Water	6 851 737	4 379 261	2 472 476
Refuse	5 347 885	3 418 080	1 929 805
Sewerage	3 670 641	2 346 076	1 324 565
Other Arrears	2 783 836	1 779 277	1 004 559
	22 147 378	14 155 410	7 991 968
Recognition of Revenue - Water	133 470		133 470
Recognition of Revenue - Electricity	809 816		809 816
Recognition of Revenue - Sanitation	-		-
	23 090 662	**14 155 410**	**8 935 253**
LESS: Long-Term Receivables	-382 503		-382 503
Total: Receivables from Exchange Transactions	**22 708 159**	**14 155 410**	**8 552 750**
VAT Outstanding	2 984 431		2 984 431
	25 692 591	**14 155 410**	**11 537 182**
As at 30 June 2014			
Electricity	3 908 100	2 569 354	1 338 746
Water	8 972 135	5 898 670	3 073 465
Refuse	7 077 101	4 652 792	2 424 309
Sewerage	4 562 052	2 999 290	1 562 762
Other Arrears	3 656 951	2 404 237	1 252 714
	28 176 339	18 524 343	9 651 996
Recognition of Revenue - Water	46 205		46 205
Recognition of Revenue - Electricity	240 687		240 687
Recognition of Revenue - Sanitation	0		0
	28 463 231	**18 524 343**	**9 938 888**
LESS: Long-Term Receivables	-955 333		-955 333
Total: Receivables from Exchange Transactions	**27 507 898**	**18 524 343**	**8 983 555**
VAT Outstanding	3 695 773		3 695 773
	31 203 671	**18 524 343**	**12 679 328**

	2015 R	2014 R
16 RECEIVABLES FROM EXCHANGE TRANSACTIONS (Continued)		
Ageing of Receivables from Exchange Transactions		
Electricity: Ageing		
Current (0 - 30 days)	1 248 193	1 392 998
31 - 60 days	131 967	104 084
61 - 90 days	88 705	73 715
91 days and longer	2 024 415	2 337 303
	3 493 280	**3 908 100**
Water: Ageing		
Current (0 - 30 days)	675 142	663 471
31 - 60 days	268 045	216 681
61 - 90 days	229 320	216 269
91 days and longer	5 679 230	7 875 664
	6 851 737	**8 972 085**
Refuse: Ageing		
Current (0 - 30 days)	468 930	444 056
31 - 60 days	161 530	164 730
61 - 90 days	158 017	161 409
91 days and longer	4 559 408	6 306 905
	5 347 885	**7 077 100**
Sewerage: Ageing		
Current (0 - 30 days)	530 929	493 693
31 - 60 days	176 824	150 968
61 - 90 days	154 718	146 432
91 days and longer	2 808 170	3 770 959
	3 670 641	**4 562 052**
Other Arrears: Ageing		
Current (0 - 30 days)	135 330	146 378
31 - 60 days	43 353	42 592
61 - 90 days	44 051	39 172
91 days and longer	2 561 102	3 428 859
	2 783 836	**3 657 001**
Reconciliation of the Total doubtful debt provision		
Balance at beginning of the year	23 247 422	18 695 444
Increase/(Decrease) in Provision	7 999 325	4 795 575
Doubtful debts written off against provision	-12 511 266	-243 596
Balance at end of the year	**18 735 481**	**23 247 422**

		2015 R	2014 R
17	**RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**		
	Other Receivables		
	Rates	7 165 922	7 184 010
	Miscellaneous	1 425 198	1 303 626
		8 591 119	**8 487 636**
	LESS: Allowance for doubtful debts	-4 580 071	-4 723 079
	Total receivables from non-exchange transactions	**4 011 048**	**3 764 557**
	Ageing of Receivables from Non- Exchange Transactions		
	Rates: Ageing		
	Current (0 - 30 days)	540 885	866 137
	31 - 60 days	137 187	181 846
	61 - 90 days	142 828	136 328
	91 days and longer	6 345 022	5 999 699
		7 165 922	**7 184 010**

Summary of Receivables by Customer Classification

2015	**Commercial**	**Residential**	**Government**	**Total**
Current (0 - 30 days)	694 528	2 463 631	441 250	3 599 409
31 - 60 days	50 228	782 348	86 330	918 906
61 - 90 days	31 619	718 812	67 208	817 639
91 days and longer	1 030 480	22 150 145	791 202	23 971 827
	1 806 855	26 114 936	1 385 990	29 307 781
LESS: Provision for doubtful debts	-1 155 062	-16 694 402	-886 017	-18 735 481
Total recoverable debtors by customer classification	**651 793**	**9 420 534**	**499 973**	**10 572 300**
2014				
Current (0 - 30 days)	713 611	2 659 687	628 012	4 001 310
31 - 60 days	46 513	756 106	58 283	860 902
61 - 90 days	30 383	701 441	41 500	773 324
91 days and longer	1 194 691	27 779 545	750 576	29 724 812
	1 985 198	31 896 779	1 478 371	35 360 348
LESS: Provision for doubtful debts	-1 305 155	-20 970 322	-971 945	-23 247 422
Total recoverable debtors by customer classification	**680 043**	**10 926 457**	**506 426**	**12 112 926**

18	**CASH AND CASH EQUIVALENTS**		
	Primary Bank Account-Standard Bank	1 096 074	452 698
	Secondary Bank Account - ABSA Bank	103 088	32 614
	Secondary Bank Account - FNB	-	-
	Secondary Bank Account - STD Bank	-	-
	Call Investments	2 133 029	1 872 250
	Cash Floats	1 500	1 500
		3 333 691	**2 359 062**

		2015 R	2014 R
18	**CASH AND CASH EQUIVALENTS (continued)**		
	The Municipality have the following bank accounts		
	Current Accounts		
	ABSA Bank - Account No. 1620 000 031 (Secondary Bank Account)		
	Cash Book balance at beginning of year	32 614	44 224
	Cash Book balance at end of year	103 088	**32 614**
	Bank Statement balance at beginning of year	33 848	62 736
	Bank Statement at end of year	**171 437**	**33 848**
	Standard Bank - Account No. 08 298 352 6 (Primary Bank Account)		
	Cash Book balance at beginning of year	452 698	4 437 787
	Cash Book balance at end of year	**1 096 074**	**452 698**
	Bank Statement balance at beginning of year	439 897	4 730 021
	Bank Statement at end of year	**1 061 705**	**439 897**
	Cash Floats	1 500	1 500
	Call Investment Deposits		
	Call investment deposits consists of the following accounts		
	Financial Management Grant	3 239	4 552
	Municipal Systems Improvement Grant	2 500	219 447
	Call Deposit CRR	1 782 540	13 496
	Hantam DBSA	97 018	92 037
	Municipal Infrastructure Grant	1 974	1 211 479
	110 Houses Brandvlei	-	-
	Hantam EPWP	3 044	1 758
	Hantam INEP	50 667	198 090
	Hantam Surplus Cash	192 048	131 391
		2 133 029	**1 872 250**

		2015 R	2014 R
19	**PROPERTY RATES**		
	Actual		
	Rateable Land and Buildings	**6 825 833**	**6 079 574**
	Cat A - Residential Properties	3 300 368	2 907 241
	Cat B - Industrial Properties	21 203	19 276
	Cat C - Business and Commercial	1 100 750	990 767
	Cat D - Farms - Agriculture	1 416 806	1 274 815
	Cat F - Small Holdings		
	Cat Fi - Small Holdings for agriculture purposes	1 529	1 391
	Cat Fii - Small Holdings for residential purposes	16 226	17 963
	Cat Fiii - Small Holdings for industrial purposes		
	Cat FV - Small Holdings for other purposes		
	Cat G - State Owned properties	580 513	521 880
	Cat H - Municipal Properties	803	
	Cat R - Properties used for multiple purposes		
	Cat I	4 180	3 801
	Cat Q	96 778	87 981
	Cat V	286 677	254 459
	Cat SI		
	LESS: Rebates	**-613 238**	**-400 173**
	Total Assessment Rates	**6 212 595**	**5 679 401**
	Valuations - 30 June		
	Cat A - Residential Properties	484 300 000	484 774 900
	Cat B - Industrial Properties	2 213 200	2 213 200
	Cat C - Business and Commercial	119 499 500	119 474 500
	Cat D - Farms - Agriculture	2 173 470 600	2 164 943 200
	Cat F - Small Holdings	-	-
	Cat Fi - Small Holdings for agriculture purposes	2 383 000	2 383 000
	Cat Fii - Small Holdings for residential purposes	2 973 600	3 756 600
	Cat Fiii - Small Holdings for industrial purposes	-	-
	Cat FV - Small Holdings for other purposes	-	-
	Cat G - State Owned properties	71 946 900	71 176 900
	Cat H - Municipal Properties	17 254 500	15 974 500
	Cat R - Properties used for multiple purposes	-	-
	Cat I	414 511 400	414 511 400
	Cat Q	16 004 400	16 004 400
	Cat V	64 680 000	66 302 200
	Cat SI	-	-
	Total Assessment Rates	**3 369 237 100**	**3 361 514 800**
	Tariffs		
	Brandvlei - Land and buildings	0.00972997	0.00884543
	Calvinia - Land and buildings	0.00972997	0.00884543
	Loeriesfontein - Land and buildings	0.00972997	0.00884543
	Nieuwoudtville - Land and buildings	0.00972997	0.00884543
	Agriculture Properties	0.00064185	0.00058350

		2015 R	2014 R
20	**GOVERNMENT GRANTS AND SUBSIDIES**		
	Unconditional Grants	**20 566 000**	**20 312 000**
	Equitable Share	20 566 000	20 312 000
	Conditional Grants	**25 497 235**	**33 239 057**
	National FMG Grant	1 799 621	1 649 999
	National MSIG Grant	932 540	890 121
	National INEP Grant	990 884	1 833 455
	National MIG Grant	9 953 000	12 260 409
	National EPWP Grant	1 308 000	1 000 000
	Provincial Library Grant	729 881	524 002
	DWA - Accelerated Infrastructure Programme	3 428 272	14 460 621
	DWA - Regional Bulk Infrastructure	6 355 037	620 450
		-	-
	Public Donations		
	Public Donations	-	-
	Total Government Grants and Subsidies	**46 063 235**	**53 551 057**
	Government Grants and Subsidies - Operating	25 336 042	28 383 573
	Government Grants and Subsidies - Capital	20 727 194	25 167 484
	Public Contributions		0
		46 063 236	**53 551 057**
20.1	**Equitable Share**		
	In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members	**20 566 000**	**20 014 000**
20.2	**National MIG Grant**		
	Balance unspent at beginning of year	1	162 412
	Current year receipts	9 953 000	12 098 000
	Conditions met - transferred to revenue	-9 953 000	-10 612 280
	VAT Portion transferred to revenue	-	-1 648 131
	Amount withheld 2013	-	-
	Conditions still to be met - transferred to current liabilities	**1**	**1**
20.3	**National FMG Grant**		
	Balance unspent at beginning of year		
	Current year receipts	1 800 000	1 650 000
	Transfer to National Treasury	-	-
	Conditions met - transferred to revenue	-1 799 621	-1 649 999
	Conditions still to be met - transferred to current liabilities	**379**	**1**
20.4	**National MSIG Grant**		
	Balance unspent at beginning of year	-	121
	Current year receipts	934 000	890 000
	Transfer to National Treasury	-	-
	Conditions met - transferred to revenue	-932 540	-867 567
	VAT Portion transferred to revenue	-	-22 554
	Conditions still to be met - transferred to current liabilities	**1 460**	**-**
20.5	**National INEP Grant**		
	Balance unspent at beginning of year	-	1 455 472
	Current year receipts	1 000 000	761 000
	Conditions met - transferred to revenue	-990 884	-1 608 294
	VAT Portion transferred to revenue	-	-225 161
	Payment made to Escom	-	-383 017
	Conditions still to be met - transferred to current liabilities	**9 116**	**-**
20.6	**National EPWP Grant**		
	Balance unspent at beginning of year	-	-
	Current year receipts	1 308 000	1 000 000
	Conditions met - transferred to revenue	-1 308 000	-1 000 000
	Conditions still to be met - transferred to current liabilities	**-**	**-**
20.7	**Provincial LIBRARY Grant**		
	Balance unspent at beginning of year	115 001	80 003
	Current year receipts	934 000	559 000
	Conditions met - transferred to revenue	-729 881	-524 002
	Conditions still to be met - transferred to current liabilities	**319 120**	**115 001**
20.8	**Namaqua District Municipality**		
	Balance unspent at beginning of year		-
	Current year receipts		-
	Conditions met - transferred to revenue		-
	Conditions still to be met - transferred to current liabilities	**-**	**-**
20.9	**Accelerated Infrastructure Programme - DWA**		
	Balance unspent at beginning of year		
	Current year receipts	3 428 272	14 460 621
	Conditions met - transferred to revenue	-3 428 272	-12 684 755
	VAT Portion transferred to revenue	-	-1 775 866
	Conditions still to be met - transferred to current liabilities	-	-
20.10	**Regional Bulk Infrastructure Grant - DWA**		
	Balance unspent at beginning of year	-	-
	Current year receipts	7 500 107	5 052 232
	Conditions met - transferred to revenue	-6 355 037	-4 431 782
	VAT Portion transferred to revenue	-	-620 450
	Conditions still to be met - transferred to current liabilities	**1 145 070**	**-**
21	**FINES**		
	Court Fines	110 830	79 320
	Library Fines	10 097	11 776
	Traffic Fines	-	-
		120 927	**91 096**
22	**OTHER INCOME**		
	Game Sales		-
	Lost Materials	1 028	879
	Photostats	7 477	7 397
	Reduced Amperes	1 754	4 697
	Sale of Stone and Gravel	321	80
	Sundry	576 947	407 400
	Auction	49 714	-
	Library Staff Capacity	382 361	-
	Water Affairs VAT	60 465	-
	Coghsta		130 958
	Insurance Claim - Nieuwoudtville line		110 962
	Deduction - Councillor's		4 000
	Other	84 407	161 480
	Surplus Cash	-	1 104
	Transaction Fees	-	1 768
		587 527	**423 326**

		2015 R	2014 R
23	**SERVICE CHARGES**		
	Sale of Electricity	20 256 882	18 492 827
	Sale of Water	7 235 057	6 359 759
	Refuse Removal	4 797 232	4 315 179
	Sewerage and Sanitation Charges	5 131 523	4 571 213
	Other Service Charges	429 835	293 744
		37 850 529	34 032 722
	LESS: Income Foregone	-3 849 152	-3 194 421
	Total Service Charges	**34 001 376**	**30 838 301**

Income foregone relates to rebates given to Indigents.

24	**EMPLOYEE RELATED COSTS**		
	Employee Related Costs - Salaries and Wages	21 777 194	18 498 516
	Employee Related Costs - Company Contributions	4 536 452	4 194 221
	Motor Vehicle Allowances	1 306 955	1 308 991
	Housing Benefits and allowances	207 144	207 920
	Performance Bonus paid		-
	Overtime Payments	1 219 899	1 099 729
	Total Employee Related Costs	**29 047 644**	**25 309 376**

There were no advances outstanding to employees.

Key Management Personnel

Remuneration of Key Management Personnel

Remuneration of Municipal Manager		
Annual remuneration	658 107	650 521
Performance Bonus	-	90 263
Car Allowance	18 000	96 000
Lump sum payments due to termination of Municipal Manager	913 952	
	1 590 059	**836 784**
Municipal Manager Vacant during 2015: Acting Allowances		
Noël I van Stade	303 680	-
G.M.J. Lock	40 952	-
		-
	344 632	**-**

Remuneration of Individual Head of Departments: 2015	**Chief Financial Officer**	**Infrastructure Services**	**Corporate Services**	**Social Services**
Annual remuneration	706 326	276 016	630 474	385 685
13th Cheque				29 590
Performance Bonus				
Car Allowance	24 000	48 000	36 000	102 009
Contributions to UIF, Medical and Pension Funds				110 722
	730 326	**324 016**	**666 474**	**628 006**

	Chief Financial Officer	**Infrastructure Services**	**Corporate Services**	**Social Services**
Acting Allowance paid during 2014/2015 due to vacancies and Leave				
J.R. van Wyk		79 001		
J.H. Langner	36 793			

Remuneration of Individual Head of Departments: 2014	**Chief Financial Officer**	**Infrastructure Services**	**Corporate Services**	**Social Services**
Annual remuneration	632 051		183 686	363 108
13th Cheque				27 709
Performance Bonus				73 154
Car Allowance	36 000		12 000	102 009
Contributions to UIF, Medical and Pension Funds				105 050
	668 051	**-**	**195 686**	**671 030**

	Chief Financial Officer	**Infrastructure Services**	**Corporate Services**	**Social Services**
Acting Allowance paid during 2013/2014 due to vacancies				
G.M.J.Lock			164 644	
G.M.J.Lock Performance Bonus Paid			17 460	
J.H.Langner Performance Bonus Paid	59 582			
J.R.van Wyk		158 002		

25	**REMUNERATION OF COUNCILLORS**		
	Full Time Mayor	504 572	453 345
	Acting Full Time Major Allowance		13 911
	Councillors	1 192 974	1 088 028
	Data Card Allowance	32 400	32 400
	Cell Allowance	187 812	119 040
	Travel Allowance	571 849	513 791
		2 489 607	**2 220 515**

		2015 R	2014 R
26	**DEBT IMPAIRMENT**		
	Receivables from Exchange and Non-Exchange Transactions	**8 012 945**	**4 814 880**
27	**FINANCE CHARGES**		
	Long-Term Liabilities: Annuity Loan	32 080	59 087
	Finance Leases	49 061	39 250
	Interest Cost - Landfill Sites	485 136	441 032
	Interest Cost - Employee Benefits	1 026 202	799 710
		1 592 479	**1 339 079**
28	**BULK PURCHASES**		
	Electricity	13 911 720	14 944 550
	Water	-12 982	72 232
		13 898 737	**15 016 782**
29	**GRANTS AND SUBSIDIES PAID**		
	Donations Youth Development	-	61 500
	Schools	-	27 100
	Churches and Religious Bodies	164 969	149 088
	Sport Development	-	8 700
		164 969	**246 388**
30	**GENERAL EXPENSES**		
	Advertisements	92 545	36 673
	Bargaining Council	12 177	11 411
	Books and Periodicals	1 549	
	Chemicals	2 026	
	Cleansing	23 898	36 466
	Communication / Media	0	2 042
	Library expenses	729 881	443 261
	Connection Materials	11 864	36 682
	Deed Returns	16 214	13 772
	Electricity	686 161	776 776
	Entertainment & Receptions	9 989	8 804
	MSIG Grant Expenditure	932 540	587 860
	FMG Grant Expenditure	1 799 621	1 649 999
	Household Expenditure	29 836	40 205
	Legal Fees	521 559	671 560
	License Fees - Financial Programmes	0	185 633
	Lost Books and Records	5 500	6 339
	Materials / Toxins	182 388	199 057
	Middelpos	3 434	4 840
	Medical And First Aid Expenses	26 903	13 025
	Membership Fees	0	225 000
	Pest Control	4 941	4 662
	Postbox Rent	877	938
	Postal Services	156 506	158 959
	Printing and Stationery	164 474	163 733
	Purifying	295 492	200 524
	Refreshments	46 670	18 367
	Refuse Bags / Containers	3 942	5 449
	Rental Photocopiers	0	32 377
	Rent - Plant and Vehicles	3 924 683	3 065 728
	Sanitation	13 642	5 435
	Special Programs	168 325	199 985
	Subsistence and Travelling	798 675	686 652
	Subsistence and Travelling Councillors	458 386	399 331
	Sundries	2 362 089	1 935 781
	Actuarial Loss	1 472 622	1 590 923
	Food for Waste Programme		0
	Expanded Works Programme	778 405	292 424
	Safety for Mayor	40 000	0
	Fire Nieuwoudtville	50 188	24 086
	Other	20 874	28 348
	Telephone	279 450	217 990
	Telephone Rental Data Line	256 190	262 004
	Tourism	9 997	8 047
	Training	218 622	49 461
	Traffic Signs	55 295	39 324
	Transport	33 951	33 813
	Uniforms and Protective Clothing	98 877	25 272
	Water		272
	Water Reducing Valves	-	1 084
	Water Samples	139 460	210 749
	Financial Services		
	Bank Charges	138 790	141 367
	External Audit Fees	1 337 742	976 105
	Insurance - General	307 465	461 669
	Insurance - W.C.A.	211 070	187 055
	Skills Development Levy (Seta)	273 101	248 175
		16 846 797	**14 689 713**

		2015	2014
		R	R
31	**EMPLOYEE BENEFITS -TRANSFER TO AND FROM PROVISIONS**		
	Leave Provision plus 13th Cheque Bonus	583 129	133 423
	Contribution to Performance Bonuses	300 000	369 870
	Contribution to Post Retirement	401 808	339 633
	Contribution from Post Retirement	-343 572	-324 420
	Contribution to Long Service Awards	131 707	121 023
	Contribution from Long Service Awards		-
		1 073 072	**639 529**
32	**RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS**		
	Surplus for the year	9 118 065	22 071 378
	Adjustment for:		
	Loss on disposal of property, plant and equipment	7 957	362 124
	Depreciation	4 383 683	3 776 335
	Contribution to provisions - non-current	3 106 151	2 748 020
	Contributions to provisions - current	738 804	748 589
	Contribution to bad debt provision		4 818 880
	Actuarial Loss		
	Investment Income	-457 648	-439 818
	Finance Charges	81 141	98 337
	Operating surplus before working capital charges	**16 978 153**	**34 183 845**
	Decrease in Inventory	-21 754	-15 630
	(Increase)/Decrease in Debtors	1 714 976	-783 213
	(Increase)/Decrease in other Debtors	314 168	-218 040
	Increase/(Decrease) in conditional grants and receipts	1 360 143	-1 583 004
	Increase/(Decrease) in Creditors	3 327 409	-3 028 880
	Increase/(Decrease) in VAT	-711 342	-503 924
	Cash Generated by Operations	**22 961 753**	**28 051 154**
33	**UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE**		
33.1	***Fruitless and Wasteful Expenditure***		
	Reconciliation of Fruitless and Wasteful Expenditure		
	Opening Balance	10 320	1 120
	Condoned or written off by Council	-10 320	
	Fruitless and Wasteful expenditure for current year		9 200
	Fruitless and Wasteful expenditure awaiting condonement	**-**	**10 320**

Incident	***Disciplinary Steps***
Guesthouse paid R800 and cancelled on short notice. No refund by owner	None
An amount of R1 120.00 stolen by a casual worker out of the drawer of an official when pay-out is done.	None
An amount of R9 200 paid to Elkuweru Guesthouse for training and the training was suspended by Nama-Khoi Municipality and guesthouse refuse to refund.	None

33.2	***Irregular Expenditure***		
	Reconciliation of Irregular Expenditure		
	Opening Balance	766 642	7 768 634
	Condoned or written off by Council	-766 642	-8 429 405
	Irregular expenditure for current year	896 970	1 427 413
	Irregular expenditure awaiting condonement	**896 970**	**766 642**
33.3	***Deviations according to SCM Regulations***		
	Reconciliation of Deviations		
	Opening Balance	**632 077**	**807 589**
	Condoned or written off by Council	-632 077	-1 480 458
	Deviations for current year	2 374 457	1 304 946
	Deviations awaiting condonement	**2 374 457**	**632 077**

For list of Deviations and Irregular Expenditure - see App.E

		2015	2014
		R	R
33	**UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (continued)**		
33.3	***Unauthorised Expenditure***		
	Reconciliation of Unauthorised Expenditure		
	Opening Balance	2 026 673	774 031
	Unauthorised expenditure current year - operating	6 751 845	2 026 673
	Unauthorised expenditure current year - capital		-774 031
	Condoned or written off by Council	-2 026 673	
	Unauthorised expenditure awaiting condonement	**6 751 845**	**2 026 673**

Incident	***Disciplinary Steps***
Over expenditure of approved budget for Provision for Bad debts with R4 485 200 due to increase in debt and increase in Indigents in the new year.	None
Over expenditure of approved budget for Collection Costs with R56 563 due to the increase in pre-paid meters and increase in vendors.	None
Over expenditure of approved budget for Finance Charges with R161 222 because there was under budgeted for the interest part of the employee benefits due to new valuation	None
Over expenditure of approved budget for General Expenses with R1 924 288 due to actuarial losses of R1 472 622 and increase in vehicle costs due to water crisis in Loeriesfontein	None
Over expenditure of approved budget for Provision for Employee Benefits with R124 572 due to under budget due to new actuarial valuations	None

2014

Over expenditure of approved budget for Provision for Bad debts with R1 905 055 due to increase in debt and increase in Indigents in the new year.	None
Over expenditure of approved budget for Finance Charges with R74 528 because there was not budgeted for the interest part of the employee benefits	None
Over expenditure of approved budget for Loss on disposal of Assets with R47 090 due to not budget for and the revaluations of assets	None

34 ADDITIONAL DISCLOSURES IN TERMS OF THE MFMA

34.1	***Audit Fees***		
	Opening Balance	986 519	-
	Current Year audit fee	1 491 364	1 097 256
	Amount paid current year	-900 000	-110 737
	Amount paid previous year	-	-
		1 577 883	**986 519**

The regulation of 1% is still in place.

		2015	2014
34	**ADDITIONAL DISCLOSURES IN TERMS OF THE MFMA (Continued)**	**R**	**R**
34.2	***VAT***		
	Opening Balance	813 819	87 650
	Output VAT	-6 407	-
	Input VAT Operating	122 026	3 435
	VAT Control Account	462 572	-142 882
	Year-End Sundry VAT	235 628	227 097
	Amounts received/Paid - previous years	-462 546	142 882
	Amounts received - current year	-2 584 444	-3 147 449
	Amount claimed - current year	2 584 444	3 543 231
	Amount paid - current year	359 005	66 791
	Corrections	-457 117	120 714
		253 161	**813 819**
	VAT Control Account	-62 006	462 572
	Input VAT Operating	303 170	122 026
	Output VAT	-99	-6 407
	Year -End Sundry VAT	12 096	235 628
		253 161	**813 819**
34.3	***PAYE and UIF and SDL***		
	Opening Balance	-	-
	Current year payroll deductions	4 083 057	3 587 967
	Amount paid - current year	-4 083 057	-3 587 967
	Amount paid - previous year	-	-
	Balance unpaid	**-**	**-**
34.4	***Pension Fund and Medical Aid Deductions***		
	Opening Balance	-	-
	Current year payroll deductions	6 235 404	5 678 968
	Amount paid - current year	-6 235 404	-5 678 968
	Amount paid - previous year	-	-
	Balance unpaid	-	-
		-	**-**

34.5 ***Councillor's arrear consumer accounts***

	Total	Outstanding less than 90 days	Outstanding more than 90 days
30 June 2015			
Councillor M.Esau/K.Esau	7 469	10	7 459
Mayor A.Fritz	4 518	111	4 407
Councillor R.Swartz	0		-
Councillor J.Swarts	1 218	1 218	-
Councillor F.Sterkse	1 384	1 060	324
Councillor H.Steenkamp	0	-	-
Councillor J.H.Wilschut	952	856	96
Councillor G.Opperman/J.J.Opperman	816	573	243
Total Councillor arrear Consumer Accounts	**16 357**	**3 828**	**12 529**
30 June 2014			
Councillor G.J. Engelbrecht	0	0	-
Councillor M.Esau/K.Esau	8 586	7	8 579
Mayor A.Fritz	1 525	1 525	
Councillor R.Swartz	0		-
Councillor J.Swarts	260	260	-
Councillor F.Sterkse	1 513	1 178	335
Councillor H.Steenkamp	708	708	-
Councillor J.H.Wilschut	825	800	25
Councillor G.Opperman/J.J.Opperman	3 457	3 214	243
Total Councillor arrear Consumer Accounts	**16 874**	**7 692**	**9 182**

		2015 R	2014 R
35	**CAPITAL COMMITMENTS**		
	Commitments in respect of capital expenditure		
	Approved and contracted for	**43 022 527**	**44 221 701**
	Upgrading Sewer Network/Waste Water Treatment works	768 506	12 593 659
	Water Purification Plant	-	-
	Brandvlei Bulk Infrastructure Scheme	4 128 000	
	Loeriesfontein Bulk Infrastructure Scheme	10 000 000	6 000 000
	Nieuwoudtville Rehabilitation of Dam	3 324 111	3 089 866
	Nieuwoudtville Bulk Water		
	Calvinia New Cemetery	4 494 698	
	Electrification of 207 Houses Loeriesfontein	36 593	1 000 000
	Upgrading of Roads	20 270 619	21 538 176
		43 022 527	**44 221 701**
	This expenditure will be financed from:		
	Government Grants	**43 022 527**	**44 221 701**
36	**RETIREMENT BENEFIT INFORMATION**		
	All employees contribute to the Cape Joint Municipal Pension Fund and SAMWU National Fund which is a defined contribution fund. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by employees are charged against expenditure on the basis of current service costs. Full actuarial valuations are performed at least every five years. The last valuation was done during 2013.		
37	**CONTINGENT LIABILITY**		
	Legal Aid SA - Lamp post collapsed and fall on Charlton Matthys, a minor	2 000 000	2 000 000
	Legal Aid SA - Deduction amount from Cllr.Wilschut's salary for non-attendance of meetings		
	Nick Kotze - Claim for fire damage on farm	850 820	850 820
	LANDFILL SITES: NIEUWOUDTVILLE		
	As no permits exists for these site a possible contingent liability could be originate of which the amount not be determined. Application submitted		
	SUSPENSION OF MUNICIPAL MANAGER		
	The suspension of the Municipal Manager may result in ending his contract and two years salary will be paid and legal costs that is unknown.		1 679 193
	JAN LOUW		
	Costs already incurred when council stopped the project	107 108	
38	**FINANCIAL RISK MANAGEMENT**		

Financial Risk Management

The activities of the municipality expose it to a variety of financial risks, including market risk (comprising fair value interest rate risk, cash flow interest rate risk and price risk). Credit risk and liquidity risk. The municipality overall risk management programme focusses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.

(a) Foreign exchange currency risk

The municipality does not engage in foreign currency transactions

(b) Interest Rate Risk

The municipality is exposed to interest rate risk due to the movements in long-term and short-term interest rates.
The risk is managed on an ongoing basis.

(c) Credit risk

Credit risk is the risk that a counter party to a financial or non-financial asset will fail to discharge an obligation and cause the Municipality to incur financial loss.

Credit risk arises mainly from cash and cash equivalent, instruments and deposits with banks and financial institutions, as well as credit exposures to consumer and grant debtors.

For banks and financial institutions, only independently rated parties with a minimum rating of B+ are accepted. Grants are receivable from higher order levels of government. In the case of consumer debtors the municipality effectively has the right to terminate services to consumers but in practise this is difficult to apply. This increases the credit risk in respect of consumer debtors. The risk of non-payment is managed on an ongoing basis and where practical, services are terminated and procedures applied to recover outstanding amounts owing and an appropriate level of impairment provision for default is maintained.

		2015 R	2014 R
38 FINANCIAL RISK MANAGEMENT (continued)			
(d) Liquidity Risk			
Liquidity risk is the risk that the municipality will encounter difficulty in raising funds to meet commitments associated with financial liabilities.			
Prudent liquidity risk management includes maintaining sufficient cash and marketable securities, the availability of funding from an adequate amount of committed credit facilities.			
The financial liabilities of the municipality are backed by appropriate assets and it has adequate liquid resources. The council monitors the cash projections and by ensuring that borrowing facilities are available to meet its cash requirements.			
(e) Other risks			
Potential concentrations of credit risk and interest rate risk consist mainly of fixed deposit investments, long-term debtors, consumer debtors, short-term investment deposits and bank and cash balances.			
The municipality limits its counterparty exposures from its money market investment operations by only dealing with well-established financial institutions of high credit standing. The credit exposure to any single counterparty is managed by setting transaction/exposure limits which are included in the municipality's investment policy. These limits are reviewed annually by the CFO and authorised by the Municipal Council			
Consumer debtors comprise of a large number of ratepayers, dispersed across different sectors and geographical areas. Ongoing credit evaluations are performed on the financial conditions of these debtors. Consumer debtors are presented by net of an allowance for doubtful debt.			
Long-Term Receivables and Other Debtors are individually evaluated at Balance Sheet date for impairment of discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment/discounting, where applicable.			
The minimum credit and interest risk exposures in respect of the relevant financial instruments are as follows:			
Short Term Investment Deposits		2 133 029	1 872 250
Bank and Cash Balances		1 200 662	486 811
Minimum Credit and interest Risk Exposures		**3 333 691**	**2 359 061**
39 FINANCIAL INSTRUMENTS			
Consumer Debtors			
Service Debtors	Loans and Receivables	11 537 182	12 381 947
Other Debtors	Loans and Receivables	2 585 850	1 252 714
Other Debtors			
Sundry debtors	Loans and Receivables	1 425 198	1 268 475
Short-Term Investment Deposits			
Call deposits	Held to maturity	2 133 029	1 872 250
Bank Balances and Cash			
Bank Balances and Cash	Held to maturity	1 199 162	2 357 561
Cash Floats and Advances		1 500	1 500

		2015 R	2014 R
39 FINANCIAL INSTRUMENTS (continued)			
SUMMARY OF FINANCIAL ASSETS			
At amortised cost			
Short-Term Investments		2 133 029	1 872 250
Bank Balances and Cash		1 199 162	485 311
Cash Floats and Advances		1 500	1 500
		3 333 691	**2 359 061**
Loans and Receivables			
Consumer debtors	Services	11 537 182	12 381 947
Consumer debtors	Other	2 585 850	1 252 714
Other Debtors	Sundry Debtors	1 425 198	1 268 475
		15 548 230	**14 903 136**
Total Financial Assets		**18 881 921**	**17 262 197**
Financial Liabilities			
Financial Liabilities of the municipality are classified at amortised cost			
Long-Term Liabilities			
Annuity Loans	At amortised cost	-	336 680
Lease Liability	At amortised cost	78 388	247 425
Consumer Deposits			
Electricity and Water	At amortised costs	631 708	584 542
Payables			
Trade payables	At amortised costs	9 558 686	5 789 761
Current portion of Long-Term Liabilities			
Annuity Loans	At amortised costs	336 680	554 874
Lease Liability	At amortised costs	169 037	146 689
		10 774 499	**7 659 971**

40 EVENTS AFTER REPORTING DATE

The Municipality is not aware of any events that happened after the reporting date that should have an influence on the financial statements

41 PRIVATE PUBLIC PARTNERSHIPS

None

42 RELATED PARTIES

Key Management and Councillors receive and pay for services on the same terms and conditions as other ratepayers/residents.

42.1 ***Related Parties Transactions***

Year ended 30 June 2015	**Rates**	**Services**	**Other**	**Outstanding**
Councillors	12 515	62 345	1 862	19 275
Municipal Manager and Senior Management	6 853	19 630	1 003	7 495
	19 368	**81 975**	**2 865**	**26 770**
Year ended 30 June 2014				
Councillors	11 248	59 373	2 507	23 272
Municipal Manager and Senior Management	12 713	37 711	2 212	8 080
	23 961	**97 084**	**4 719**	**31 352**

The Rates, service charges and other charges are in accordance with approved tariffs that were advertised to the public. No bad debt expenses have been recognised in respect of amounts owing by related parties.

	2015 R	2014 R
Awards to close family members		
Jo's Catering Services	85 775	80 124
A & J Sound		7 000

Council have incurred expenses for services rendered by Jo's Catering Services who is the brother of Mayor A.F.Fritz. Jo's Catering Services had declared his interest. Council have incurred expenses for services rendered by A&J Sound who is a personnel member.

		2015 R	2014 R
42	**RELATED PARTIES (continued)**		
42.2	***Compensation of key management personnel***		

The compensation of key management personnel is set out in note 25 to the Annual Financial Statements.

43 BUDGET COMPARISONS

2015	**2015 Actual**	**2015 Budget**	**2015 Variance**	**2015 Variance %**
REVENUE				
Property rates	6 825 834	6 822 580	-3 254	-0.05
Service charges	37 850 529	38 818 257	967 728	2.49
Rental of facilities and equipment	146 209	756 420	610 211	80.67
Interest earned - external investments	457 648	400 000	-57 648	-14.41
Interest earned - outstanding debtors	1 377 008	1 410 542	33 534	2.38
Fines	120 927	48 000	-72 927	-151.93
Licences and permits	1 325 844	1 413 300	87 456	6.19
Government grants and subsidies - Operating	25 336 042	25 542 000	205 958	0.81
Government grants and subsidies - Capital	20 727 194	-	-20 727 194	-
Other income	587 527	48 482	-539 045	-1 111.85
Gain on Fair Value Adjustments	184 576		-184 576	
Public contributions, donated/contributed	-	-	-	0.00
LESS: Income Foregone	-4 462 390	-611 397	3 850 993	-629.87
Total Revenue	**90 476 949**	**74 648 184**	**-15 828 765**	
EXPENDITURE				
Employee related costs	29 047 644	29 728 318	680 674	2.29
Remuneration of Councillors	2 489 607	2 590 045	100 438	3.88
Bad debts	8 012 945	3 527 745	-4 485 200	-127.14
Collection costs	506 563	450 000	-56 563	-12.57
Depreciation	4 383 683	4 315 256	-68 427	-1.59
Repairs and maintenance	2 813 579	3 127 020	313 441	10.02
Finance Charges	1 592 479	1 431 257	-161 222	-11.26
Bulk purchases	13 898 737	18 956 000	5 057 263	26.68
Contracted services	528 809	538 700	9 891	1.84
Grants and subsidies paid	164 969	164 970	1	0.00
General expenses - other	16 846 797	14 922 509	-1 924 288	-12.90
Provision - Post employment benefits	1 073 072	948 500	-124 572	-13.13
Loss on disposal of property, plant and equipment			0	
Total Expenditure	**81 358 884**	**80 700 320**	**-658 564**	
NET SURPLUS/(DEFICIT) FOR THE YEAR	9 118 066	-6 052 136	-15 170 202	

Details of material variances

Revenue

External Investments- R57 648 (14.41%)	Transfers and Surplus Cash Invest during year
Interest Outstanding Debtors - R302 358 (29.64%)	Increase in Outstanding Debtors
Fines - R72 927 (151.93%)	Recognition of fines
Other Income - R731 578 (1508.97%)	Transfer of VAT on Conditional Grants to Income
Income Foregone - R3 850 993 (629.87%)	Free Basic Services included in Service Charges

Expenditure

Bad Debt Impairment - R4 485 200 (127.14%)	Over Provision previous years and increase in Indigents
Collection Costs - R56 563 (12.57%)	Increase in pre-paid vendors and pre-paid meters installed
Finance Charges - R161 222 (11.26%)	Actuarial Valuations
General Expenses - R1 924 288 (12.90%)	Actuarial Loss of R1 427 622 and increase in vehicle costs due to water crisis in Loeriesfontein
Provision Employment Benefits - R124 572 (13.13%)	Actuarial Valuations

43 BUDGET COMPARISONS (continued)

2014

	2014 Actual	2014 Budget	2014 Variance	2014 Variance %
REVENUE				
Property rates	6 079 573	6 234 686	155 113	2.49
Service charges	34 032 722	35 035 336	1 002 614	2.86
Rental of facilities and equipment	151 989	149 200	-2 789	-1.87
Interest earned - external investments	439 818	250 000	-189 818	-75.93
Interest earned - outstanding debtors	1 322 358	1 020 000	-302 358	-29.64
Fines	91 096	46 500	-44 596	-95.91
Licences and permits	1 388 551	1 384 600	-3 951	-0.29
Government grants and subsidies - Operating	28 383 573	24 411 000	-3 972 573	-16.27
Government grants and subsidies - Capital	25 167 484	-	-25 167 484	-
Other income	423 326	403 873	-19 453	-4.82
Gain on Fair Value Adjustments	145 289		-145 289	
Public contributions, donated/contributed	-	-	-	0.00
LESS: Income Foregone	-3 594 594	-542 550	3 052 044	-562.54
Total Revenue	**94 031 185**	**68 392 645**	**-25 638 540**	
EXPENDITURE				
Employee related costs	25 309 376	25 617 585	308 209	1.20
Remuneration of Councillors	2 372 134	2 398 185	26 051	1.09
Bad debts	4 818 880	2 913 825	-1 905 055	-65.38
Collection costs	372 360	372 360	0	0.00
Depreciation	3 776 335	4 513 435	737 100	16.33
Repairs and maintenance	2 802 980	3 668 318	865 338	23.59
Finance Charges	1 339 079	1 264 551	-74 528	-5.89
Bulk purchases	15 016 782	17 629 950	2 613 168	14.82
Contracted services	529 162	543 060	13 898	2.56
Grants and subsidies paid	246 388	247 888	1 500	0.61
General expenses - other	14 689 713	14 889 614	199 901	1.34
Provision - Post employment benefits	639 529	801 656	162 127	20.22
Loss on disposal of property, plant and equipment	47 090		-47 090	
Total Expenditure	**71 959 808**	**74 860 427**	**2 900 619**	
NET SURPLUS/(DEFICIT) FOR THE YEAR	22 071 377	-6 467 782	-28 539 159	

Details of material variances

Revenue

External Investments- R189 818 (75.93%)	Transfers and Surplus Cash Invest during year
Interest Outstanding Debtors - R302 358 (29.64%)	Increase in Outstanding Debtors
Fines - R21 291 (45.79%)	Increase in Fines receive from Dept.of Justice
Other Income - R4 149 403 (1027.35%)	Transfer of VAT on Conditional Grants to Income
Income Foregone - R3 052 044 (562.54%)	Free Basic Services included in Service Charges

Expenditure

Bad Debt Impairment - R1 905 055 (65.38%)	Over Provision previous years and increase in Indigents
Provision - Employee Costs - R162 127 (20.22%)	Over Budget for benefits.

		2015	2014
43	**BUDGET COMPARISONS (continued)**	**R**	**R**
43.1	**Reconciliation of Budget surplus/(deficit) with the surplus/(deficit) in the statement of financial performance**		
	Net surplus per the statement of financial performance	9 118 066	22 071 377
	- Deficit on the sale of assets	-	47 090
	- Gain on Fair Value Adjustments	-184 576	-145 289
	- Government Grants used for property, plant and equipment	-20 727 194	-25 167 484
		-11 793 704	-3 194 307
	- Other adjustments	-5 741 568	3 273 475
	Budget Surplus - revenue	-4 898 429	1 495 054
	Budget overspending - expenditure	843 139	-1 778 421
	Net deficit per approved budget	**-6 052 136**	**-6 467 782**
44	**MATERIAL LOSSES**		
	The following material distribution losses incurred during the year:		
	Water (%)	**16.00**	**16.90**
	Water Rand Value	**1 688 760**	**1 382 834**
	Electricity (%)	**16.70**	**17.90**
	Electricity Rand Value	**2 872 482**	**3 235 378**
45	**CHANGES IN ACCOUNTING POLICY**		
		-	-
		-	-
46	**CORRECTION OF ERROR**		
	During the year ended 30 June 2014 and previous years, PPE and other assets were incorrectly recognised.		
	The comparative amount has been restated as follows:		
	Loss on disposal of property, plant and equipment		
	Net effect on surplus/(deficit) for the year		8 028 083
	Revaluation of property, plant and equipment		
	Historical costs written off		-14 588 253
	Less:reversal of write off's		2 262 837
	Less: Correction of opening balance landfill sites		491 544
	Offset Depreciation - revaluations		-3 491 663
	Depreciation on Heritage assets		-98 807
	Correction of assets		-49 378
		-	-15 473 720
	Net effect on Accumulated surplus opening balance	-	-7 445 637
	Revaluation of property, plant and equipment		
	Net effect on Statement of Financial Position - Revaluation Reserve		4 249 523

10. PROPERTY, PLANT AND EQUIPMENT

30 June 2015

Reconciliation of Carrying Value	**Land and Buildings**	**Infrastructure**	**Community**	**Heritage**	**Other**	**Total**
	R	**R**	**R**	**R**	**R**	**R**
Carrying values at 1 July 2014	**7 540 991**	**83 112 437**	**5 078 203**	**1 608 055**	**10 973 881**	**108 313 567**
Cost	7 625 740	101 986 733	7 098 672	1 608 055	22 846 512	141 165 712
Correction of error (note)						-
Revaluation						-
Accumulated depreciation	-84 749	-18 874 296	-2 020 469	-	-11 872 631	-32 852 145
-Cost	-84 749	-18 874 296	-2 020 469	-	-11 872 631	-32 852 145
-Revaluation	-	-	-	-	-	
Acquisitions		21 334 389			374 844	21 709 233
Capital under Construction						-
Increases/decreases in Transfers/Disposal					-319 652	-319 652
Depreciation	-84 430	-2 684 843	-312 841	-	-989 863	-4 071 977
- based on Cost	-84 430	-2 684 843	-312 841		-1 301 559	-4 383 673
- based on Revaluation						-
Carrying value of disposals	-	-		-	311 696	311 696
Cost/revaluation				-		-
Accumulated depreciation			-	-	-	-
Impairment losses						-
Other movements	-					-
						-
Carrying values at 30 June 2015	**7 456 561**	**101 761 983**	**4 765 362**	**1 608 055**	**10 039 210**	**125 631 171**
Cost	7 625 740	123 321 122	7 098 672	1 608 055	22 901 704	162 555 293
Correction of error (note)						
Revaluation						
Accumulated depreciation	-169 179	-21 559 139	-2 333 310	-	-12 862 494	-36 924 122
- Cost	-169 179	-21 559 139	-2 333 310	-	-12 862 494	-36 924 122
- Revaluation						-

30 June 2014

Reconciliation of Carrying Value	Land and Buildings	Infrastructure	Community	Heritage	Other	Total
	R	R	R	R	R	R
Carrying values at 1 July 2013	**7 524 701**	**62 264 611**	**4 730 855**	**1 608 055**	**9 181 209**	**85 309 431**
Cost	7 625 740	78 759 850	7 082 513	1 608 055	20 822 537	115 898 695
Correction of error (note)						-
Revaluation						-
Accumulated depreciation	-101 039	-16 495 239	-2 351 658	-	-11 641 328	-30 589 264
-Cost	-101 039	-16 495 239	-2 351 658		-11 641 328	-30 589 264
-Revaluation	-	-	-	-	-	
Acquisitions		23 226 883	16 159		2 138 552	25 381 594
Capital under Construction						-
Increases/decreases in Transfers		-			-114 577	-114 577
Depreciation	16 290	-2 379 057	331 189	-	-231 303	-2 262 881
- based on Cost	-84 430	-2 379 057	-511 056		-3 350 488	-6 325 031
- based on Revaluation	100 720		842 245		2 548 698	3 491 663
Carrying value of disposals	-	-		-	-	-
Cost/revaluation					570 487	570 487
Accumulated depreciation			-	-	-	-
Impairment losses						-
Other movements						-
						-
Carrying values at 30 June 2014	**7 540 991**	**83 112 437**	**5 078 203**	**1 608 055**	**10 973 881**	**108 313 567**
Cost	7 625 740	101 986 733	7 098 672	1 608 055	22 846 512	141 165 712
Correction of error (note)						
Revaluation						
Accumulated depreciation	-84 749	-18 874 296	-2 020 469	-	-11 872 631	-32 852 145
- Cost	-84 749	-18 874 296	-2 020 469	-	-11 872 631	-32 852 145
- Revaluation						-

Refer to Appendix B for more detail on property, plant and equipment

GRAP 17 - Property, Plant and Equipment

ASSETS HELD FOR SALE

Office equipment held for sale:	
- Brandvlei	43 047
- Calvinia	182 558
- Nieuwoudtville	25 831
- Loeriesfontein	72 637
	324 073

REVALUATION OF PROPERTY, PLANT AND EQUIPMENT

1. Effective date of revaluation: 01 July 2013
2. Valuators: HCB Property Valuations together with H.C.Botha and P le Roux
3. The methods and significant assumptions applied:
3.1 Residential, Vacant and Agricultural properties- ***Comparable Sales***

"An appraisal method that compares a piece of property to other properties with similar characteristics that have been sold recently. The sales comparison approach takes into account the effect that individual features have on the overall propert value, meaning that the total value of the property is a sum of values of all its features"

3.2 Commercial/Industrial - Capitalization of Income Approach

"Is applicable to income producing properties and is not practical in the appraisal of properties for which a rental market or a rental value cannot be identified. This method is based on the principle of anticipation and a process of capitalization is used to convert an income projection into present capital indication"

3.3 Special properties - Replacement Cost minus Depreciation (properties with limited market value)

HCB Property Valuation concluded the new General Valuation Roll for Hantam Municipality and implemented this roll on 1 July 2013.
With subsequent Supllementary Rolls it was concluded that there was no significant change in the current market relating to actual sales from 01 July 2013 to 30 June 2014. Using this information it was decided that for this financial year 01 July 2013 to 30 June 2014 that the Fair Value for the investment property of Hantam Municipality stay the same.
New sales for the financial year 01 July 2014 to 30 June 2015 will be investigated by 01 March 2015 to determine new values if applicable for 01 July 2015.

APPENDIX A

HANTAM LOCAL MUNICIPALITY: SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2015

EXTERNAL LOANS	Loan Number	Redeemable	Balance at 30/06/2014	Received during the period	Redeemed written off during the period	Balance at 30/06/2015+
LONG-TERM LOANS			**R**	**R**	**R**	**R**
Total long-term loans		**2016**	**891 554**	**-**	**554 874**	**336 680**
ANNUITY LOANS						-
DBSA Loan @ 5% over 6 Years	102858	2016	891 554	-	554 874	336 680
Total Annuity loans			**891 554**	**-**	**554 874**	**336 680**
LEASE LIABILITIES						
Nashua Lease @ 6.50% over 3 Years		2016	47 129		18 610	28 519
Nashua Lease @14.41% over 3 Years		2016	75 389		28 070	47 319
Nashua Lease @10.77% over 3 Years		2016	34 025		13 020	21 005
Nashua Lease @10.18% over 3 Years		2016	53 860		20 699	33 161
Nashua Lease @33.33% over 3 Years		2016	21 856		7 012	14 844
Nashua Lease @6.50% over 3 Years		2016	33 386		13 184	20 202
Nashua Lease @5.06% over 3 Years		2016	20 431		8 153	12 278
Nashua Lease @12.48% over 3 Years		2016	33 343		12 596	20 747
Nashua Lease @33.33% over 3 Years		2016	21 856		7 012	14 844
Nashua Lease @9.11% over 3 Years		2016	34 704		13 443	21 261
Nashua Lease @53.83% over 3 Years		2016	18 134		4 891	13 243
						-
Total Lease Liabilities			**394 113**	**-**	**146 690**	**247 423**
TOTAL EXTERNAL LOANS			**1 285 667**	**-**	**701 564**	**584 103**

HANTAM LOCAL MUNICIPALITY : ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2015

	Cost/Revaluation								Accumulated Depreciation							Carrying Value	Budget Additions 2015
	Opening Balance		Restated Opening	WIP Additions	Additions	Transfers/ Adjust	Disposals	Closing Balance	Opening Balance		Restated Opening	Depreciation	Depreciation Offste - Reval.	Transfers/ Adjust	Closing Balance		
Land and Buildings																	
Land	5 430 240							5 430 240	-						-	5 430 240	
Buildings	2 195 500							2 195 500	84 749			84 430			169 179	2 026 321	
	7 625 740	**-**	**-**	**-**	**-**	**-**	**-**	**7 625 740**	**84 749**	**-**	**-**	**84 430**	**-**	**-**	**169 179**	**7 456 561**	
Infrastructure																	
Drains								-							-	-	
Roads	17 106 664				1 267 557	-		18 374 221	2 869 886			555 049			3 424 935	14 949 286	
Security Measures	24 427							24 427	14 746			1 702			16 448	7 979	
Sewerage Mains & Purif	34 185 964			9 834 523	3 040 558	-		47 061 045	2 696 041			693 079			3 389 120	43 671 925	
Electricity Mains	17 532 619				1 227 155	-		18 759 774	7 651 217			365 184			8 016 401	10 743 373	
Electricity Peak Load Equip								-							-	-	
Water Mains & Purification	31 711 074			5 574 591	390 005	-		37 675 670	4 988 148			1 020 763			6 008 911	31 666 759	
Landfill Sites	1 277 514							1 277 514	617 141			42 890			660 031	617 483	
Car Parks	-					-		-	-						-	-	
Aerodrome	148 471							148 471	37 117			6 186			43 303	105 168	
Work in Progress	-		-			-		-							-	-	
	101 986 733	**-**	**-**	**15 409 114**	**5 925 275**	**-**	**-**	**123 321 122**	**18 874 296**	**-**	**-**	**2 684 853**	**-**	**-**	**21 559 149**	**101 761 973**	
Community Assets																	
Buildings	4 956 622							4 956 622	986 608			227 485			1 214 093	3 742 529	
Libraries								-							-	-	
Recreation Grounds	2 142 050					-	-	2 142 050	1 033 862			85 356			1 119 218	1 022 832	
Cemeteries								-							-	-	
	7 098 672	**-**	**-**	**-**	**-**	**-**	**-**	**7 098 672**	**2 020 470**	**-**	**-**	**312 841**	**-**	**-**	**2 333 311**	**4 765 361**	**-**
Heritage Assets																	
Historical Buildings	1 608 055							1 608 055	-		-				-	1 608 055	
Vehicles	-						-	-	-						-		
	1 608 055	**-**	**-**	**-**	**-**	**-**	**-**	**1 608 055**			**-**	**-**	**-**	**-**	**-**	**1 608 055**	**-**
Investment Property																	
Land	12 179 648							12 179 648							-	12 179 648	
	12 179 648	**-**	**-**	**-**	**-**	**-**	**-**	**12 179 648**	**-**			**-**		**-**	**-**	**12 179 648**	**-**
Leased Assets (Infrastructure)																	
Sewerage Mains & Purify																	
	-				-	-	-	-	-			-		-	-		-
Other Assets															-	-	
								-							-	-	
								-							-	-	
Office Equipment	2 556 195						71 210	2 484 985	1 813 047			264 523		-68 410	2 009 160	475 825	
Bins and Containers	10 097							10 097	1 683			337			2 020	8 077	
Emergency Equipment	79 657							79 657	79 247			68			79 315	342	
Motor vehicles	8 205 363				314 912		35 000	8 485 275	4 575 072			538 780		-35 000	5 078 852	3 406 423	
Buildings	8 971 875							8 971 875	3 181 181			273 224			3 454 405	5 517 470	
Furniture & Fittings	1 722 209				27 089		20 442	1 728 856	1 134 172			179 961		-15 286	1 298 847	430 009	
Plant & Equipment	1 233 617				32 843		193 000	1 073 460	1 088 227			44 666		-193 000	939 893	133 567	
Biological Assets	67 500					-		67 500			-				-	67 500	
			-					-			-				-	-	
	22 846 513	**-**	**-**	**-**	**374 844**	**-**	**319 652**	**22 901 705**	**11 872 629**	**-**	**-**	**1 301 559**	**-**	**-311 696**	**12 862 492**	**10 039 213**	**-**
Total	**153 345 361**	**-**	**-**	**15 409 114**	**6 300 119**	**-**	**319 652**	**174 734 942**	**32 852 144**	**-**	**-**	**4 383 683**	**-**	**-311 696**	**36 924 131**	**137 810 811**	

HANTAM LOCAL MUNICIPALITY : ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2014

	Cost/Revaluation								Accumulated Depreciation							Carrying Value	Budget Additions 2014
	Opening Balance		Restated Opening	WIP Additions	Additions	Transfers/ Adjust	Disposals	Closing Balance	Opening Balance		Restated Opening	Depreciation	Depreciation Offste - Reval.	Transfers/ Adjust	Closing Balance		
Land and Buildings																	
Land	4 191 839	1 238 401	5 430 240					5 430 240	867	-867	-	-			-	5 430 240	
Buildings	1 062 100	1 133 400	2 195 500					2 195 500	141 612	-40 573	101 039	84 430	-100 720		84 749	2 110 751	
	5 253 939	**2 371 801**	**7 625 740**	**-**	**-**	**-**	**-**	**7 625 740**	**142 479**	**-41 440**	**101 039**	**84 430**	**-100 720**	**-**	**84 749**	**7 540 991**	
Infrastructure																	
Drains								-							-	-	
Roads	12 156 565		12 156 565	-	4 950 099	-		17 106 664	2 496 643		2 496 643	373 243		-	2 869 886	14 236 778	
Security Measures	24 427		24 427					24 427	13 044		13 044	1 702		-	14 746	9 681	
Sewerage Mains & Purif	20 888 612		20 888 612	7 854 045	5 443 307	-		34 185 964	2 072 409		2 072 409	623 632		-	2 696 041	31 489 923	
Electricity Mains	15 777 405		15 777 405	887 474	867 740	-		17 532 619	7 305 384		7 305 384	345 833		-	7 651 217	9 881 402	
Electricity Peak Load Equip			-					-			-				-	-	
Water Mains & Purification	28 486 856		28 486 856	-	3 224 218	-		31 711 074	4 002 577		4 002 577	985 571		-	4 988 148	26 722 926	
Landfill Sites	1 277 514		1 277 514					1 277 514	574 251		574 251	42 890			617 141	660 373	
Car Parks	-		-			-		-	-		-			-	-	-	
Aerodrome	148 471		148 471					148 471	30 931		30 931	6 186		-	37 117	111 354	
Work in Progress	-		-			-		-							-	-	
	78 759 850	**-**	**78 759 850**	**8 741 519**	**14 485 364**	**-**	**-**	**101 986 733**	**16 495 239**	**-**	**16 495 239**	**2 379 057**	**-**	**-**	**18 874 296**	**83 112 437**	
Community Assets																	
Buildings	4 908 904	47 718	4 956 622					4 956 622	1 389 122	-64 536	1 324 586	273 134	-611 112		986 608	3 970 014	
Libraries								-							-	-	
Recreation Grounds	1 985 291	140 600	2 125 891		16 159	-	-	2 142 050	810 573	216 500	1 027 073	237 922	-231 133		1 033 862	1 108 188	
Cemeteries								-							-	-	
	6 894 195	**188 318**	**7 082 513**		**16 159**	**-**	**-**	**7 098 672**	**2 199 695**	**151 964**	**2 351 659**	**511 056**	**-842 245**	**-**	**2 020 470**	**5 078 202**	**-**
Heritage Assets																	
Historical Buildings	1 490 555	117 500	1 608 055					1 608 055	98 806	-98 806	-					1 608 055	
Vehicles	-						-	-	-						-	-	
	1 490 555	**117 500**	**1 608 055**		**-**	**-**	**-**	**1 608 055**	**98 806**	**-98 806**	**-**	**-**	**-**	**-**	**-**	**1 608 055**	**-**
Investment Property																-	
Land	12 418 148	-238 500	12 179 648					12 179 648							-	12 179 648	
																-	
	12 418 148	**-238 500**	**12 179 648**		**-**	**-**	**-**	**12 179 648**	**-**			**-**		**-**	**-**	**12 179 648**	**-**
Leased Assets (Infrastructure)																	
Sewerage Mains & Purify																	
	-				-	-	-	-	-			-		-	-	-	-
Other Assets																	
								-							-	-	
								-							-	-	
Office Equipment	2 450 031		2 450 031		120 118	-13 954		2 556 195	2 134 885	4 522	2 139 407	143 505		-469 865	1 813 047	743 148	
Bins and Containers	10 097		10 097					10 097	1 346		1 346	337			1 683	8 414	
Emergency Equipment	79 657		79 657					79 657	79 179		79 179	68			79 247	410	
Motor vehicles	6 351 691		6 351 691		1 954 295	-100 623		8 205 363	4 217 005		4 217 005	458 690		-100 623	4 575 072	3 630 291	
Buildings	14 940 775	-5 968 900	8 971 875					8 971 875	4 619 392	-1 417 262	3 202 130	2 527 749	-2 548 698		3 181 181	5 790 694	
Furniture & Fittings	1 715 174		1 715 174		7 035	-		1 722 209	956 285		956 285	177 887			1 134 172	588 037	
Plant & Equipment	1 176 513		1 176 513		57 104	-		1 233 617	1 045 975		1 045 975	42 252			1 088 227	145 390	
Biological Assets	67 500		67 500			-		67 500			-				-	67 500	
			-					-			-				-	-	
	26 791 438	**-5 968 900**	**20 822 538**	**-**	**2 138 552**	**-114 577**	**-**	**22 846 513**	**13 054 067**	**-1 412 740**	**11 641 327**	**3 350 488**	**-2 548 698**	**-570 488**	**11 872 629**	**10 973 884**	**-**
Total	**131 608 125**	**-3 529 781**	**128 078 344**	**8 741 519**	**16 640 075**	**-114 577**	**-**	**153 345 361**	**31 990 286**	**-1 401 022**	**30 589 264**	**6 325 031**	**-3 491 663**	**-570 488**	**32 852 144**	**120 493 217**	

APPENDIX C

HANTAM LOCAL MUNICIPALITY: SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015

2014 Actual Income R	2014 Actual Expenditure R	2014 Surplus/ (Deficit) R		2015 Actual Income R	2015 Actual Expenditure R	2015 Surplus/ (Deficit) R
1 488 105	9 225 359	-7 737 254	Executive & Council	1 672 108	11 279 004	-9 606 896
28 636 837	11 258 739	17 378 098	Finance & Admin	22 178 904	13 028 274	9 150 630
-	385 195	-385 195	Planning & Development	-	411 927	-411 927
28 130	262 985	-234 855	Health	44 511	152 706	-108 195
670 093	1 844 485	-1 174 392	Community & Social Services	1 207 980	2 384 523	-1 176 543
-	42 135	-42 135	Public Safety	-	68 666	-68 666
345 936	1 180 270	-834 334	Sport & Recreation	362 489	1 072 665	-710 176
21 999 700	8 151 822	13 847 878	Waste Management	5 934 983	11 132 040	-5 197 057
6 734 107	9 691 995	-2 957 888	Road Transport	1 649 322	6 142 533	-4 493 211
10 350 310	8 040 875	2 309 435	Water	15 108 875	10 542 333	4 566 542
24 092 987	22 165 167	1 927 820	Electricity	24 642 822	20 388 436	4 254 386
-	551 701	-551 701	Other	188 000	499 015	-311 015
3 608 881	3 082 978	525 903	Waste Water Management	17 486 957	4 256 761	13 230 196
97 955 086	**75 883 706**	**22 071 380**	**Total**	**90 476 951**	**81 358 883**	**9 118 068**

APPENDIX D

DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003 FOR THE YEAR ENDED 30 JUNE 2015

Grant and Subsidies Received

Name of Grants	Name of organ of state or municipal entity	Balance Unspent 01/07/2014	Quarterly Receipts					Quarterly Expenditure					Balance Unspent 30-Jun-15	Grants and Subsidies delayed / withhel					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	
			Sept	Dec	March	June	Total	Sept	Dec	March	June	Total		Sept	Dec	March	June			Yes/No	
Financial Management	Nat.Treasury	1	1 800 000				1 800 001	278 431	529 019	279 260	712 911	1 799 621	380								
MIG	MIG		8 694 000	1 259 000			9 953 000	5 850 661	4 102 339			9 953 000	-								
Municipal Systems	Nat.Treasury	-	934 000				934 000	164 488	67 572	186 364	514 116	932 540	1 460								
Library	Culture	115 000		467 000	467 000		1 049 000	66 089	99 006	99 979	464 807	729 881	319 119								
INEP	Nat.Treasury	-		1 000 000			1 000 000	251 600	702 691		36 593	990 884	9 116								
Equitable	Nat.Treasury	-	8 141 000	6 855 000	5 570 000		20 566 000	5 141 500	5 141 500	5 141 500	5 141 500	20 566 000	-								
EPWP	Nat.Treasury	-	523 000	393 000	392 000		1 308 000	248 023	584 899	475 078		1 308 000	-								
RBIG	Water Affairs	-	666 663	4 510 365		2 323 079	7 500 107	666 663	4 510 362		1 178 014	6 355 038	- 1 145 069								
ACIP	Water Affairs	-	112 404	1 984 720	1 331 148		3 428 272	112 404	1 984 720	1 151 903	179 245	3 428 272	-								
		115 001	**20 871 067**	**16 469 085**	**7 760 148**	**2 323 079**	**47 538 380**	**12 779 858**	**17 722 108**	**7 334 084**	**8 227 186**	**46 063 236**	**1 475 144**	**-**	**-**	**-**	**-**	**-**			

BUDGET SUMMARY	2014/2015								2013/2014			
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditutre	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Financial Performance												
Property Rates	6 261 350	6 211 183	12 472 533	6 212 596	-	-6 259 937	49.81	99.22	-	-	-	4 819 546
Service Charges	38 074 219	38 818 257	76 892 476	34 001 377	-	-42 891 099	234.92	481.95	-	-	-	29 778 440
Investment revenue	1 330 000	1 810 542	3 140 542	1 834 656	-	-1 305 886	125.70	310.56	-	-	-	1 344 184
Transfers recognised - operational	25 542 000	25 542 000	51 084 000	25 336 042	-	-25 747 958	49.60	99.19	-	-	-	23 815 670
Other own revenue	8 865 157	2 266 202	11 131 359	2 365 084	-	-8 766 275	194.06	376.67	-	-	-	6 738 583
Total Revenue (excl. capital transfers and contributions)	**80 072 726**	**74 648 184**	**154 720 910**	**69 749 755**	**-**	**-84 971 155**	**654.08**	**1 367.60**	**-**	**-**	**-**	**66 496 423**
Employee costs	27 405 458	29 728 318	57 133 776	29 047 644	-	-28 086 132	50.84	105.99	-	-	-	23 380 194
Remuneration of councillors	2 590 045	2 590 045	5 180 090	2 489 607	-	-2 690 483	48.06	96.12	-	-	-	2 220 515
Debt impairment	4 777 745	3 527 745	8 305 490	8 012 945	-4 485 200	-292 545	96.48	167.71	-	-	-	965 589
Depreciation and asset impairment	4 484 015	4 315 256	8 799 271	4 383 683	-	-4 415 588	49.82	97.76	-	-	-	8 866 353
Finance charges	1 528 032	1 431 257	2 959 289	1 592 479	-161 222	-1 366 810	53.81	104.22	-	-	-	1 249 739
Materials and bulk purchases	18 956 000	18 956 000	37 912 000	13 898 737	-	-24 013 263	36.66	73.32	-	-	-	13 462 391
Transfers and Grants	159 530	164 970	324 500	164 969	-	-159 531	50.84	103.41	-	-	-	272 913
Other expenditure	19 791 133	19 986 729	39 777 862	21 768 819	-	-18 009 043	147.33	289.84	-	-	-	29 936 454
Total Expenditure	**79 691 958**	**80 700 320**	**160 392 278**	**81 358 883**	**-4 646 422**	**-79 033 395**	**533.84**	**1 038.38**	**-**	**-**	**-**	**80 354 148**
Surplus/(Deficit)	**380 768**	**-6 052 136**	**-5 671 368**	**-11 609 128**	**4 646 422**	**-5 937 760**	**120.25**	**329.22**	**-**	**-**	**-**	**-13 857 725**
Transfers recognised - capital	11 753 000	18 153 000	29 906 000	20 727 194	-	-9 178 806	69.31	176.36	-	-	-	12 337 523
Surplus/(Deficit) after capital transfers	**12 133 768**	**12 100 864**	**24 234 632**	**9 118 066**	**4 646 422**	**3 241 046**	**50.94**	**152.86**	**-**	**-**	**-**	**-26 195 248**
Capital expenditure & funds sources												
Capital expenditure												
Transfers recognised - capital	17 753 000	21 747 100	39 500 100	19 561 766	-	-19 938 334	49.52	110.19	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	1 500 000	1 500 000	3 000 000	-	-	-3 000 000	-	-	-	-	-	-
Internally generated funds	115 000	1 938 500	2 053 500	2 147 466	-	93 966	104.58	1 867.36	-	-	-	-
Total sources of capital funds	**19 368 000**	**25 185 600**	**44 553 600**	**21 709 232**	**-**	**-22 844 368**	**154.10**	**1 977.55**	**-**	**-**	**-**	**-**
Cash flows												
Net cash from (used) operating	18 908 838	20 955 497	39 864 335	23 338 260	-	-16 526 075	264.78	526.64	-	-	-	-
Net cash from (used) investing	-19 368 000	-21 994 176	-42 706 176	-21 709 233	-	20 996 943		-	-	-	-	-
Net cash from (used) financing	558 790	558 790	1 117 580	-654 398	-	-1 771 978	#VALUE!	#VALUE!	-	-	-	-
Cash/cash equivalents at the year end	-616 914	6 922	-1 724 261	3 333 691	-	2 698 890	-56.52	#VALUE!	-	-	-	-

Reconciliation of Budgeted Financial Performance (Standard Classification)	2014/2015								2013/2014			
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditutre	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue - Standard												
Governance and administration	**32 310 980**	**24 320 074**	**56 631 054**	**23 851 012**	**-**	**-32 780 042**	**111**	**203**	**-**	**-**	**-**	**-**
Executive and council	8 155 587	1 673 631	9 829 218	1 672 108		-8 157 110	17	21				
Budget and treasury office	11 466 141	9 427 683	20 893 824	9 444 630		-11 449 194	45	82				
Corporate services	12 689 252	13 218 760	25 908 012	12 734 274		-13 173 738	49	100				
Community and public service	**1 999 250**	**1 382 015**	**3 381 265**	**1 570 469**	**-**	**-1 810 796**	**116**	**335**	**-**	**-**	**-**	**-**
Community and social service	1 865 250	1 026 350	2 891 600	1 207 980		-1 683 620	42	65				
Sport and recreation	134 000	355 665	489 665	362 489		-127 176	74	271				
Public Safety	-	-	-									
Housing	-	-	-									
Health	-	-	-									
Economic and environmental services	**1 582 700**	**1 682 852**	**3 265 552**	**1 693 833**	**-**	**-1 571 719**	**119**	**225**	**-**	**-**	**-**	**-**
Planning and development	-	-										
Road transport	1 545 000	1 654 552	3 199 552	1 649 322		-1 550 230	52	107				
Environmental protection	37 700	28 300	66 000	44 511		-21 489	67	118				
Trading services	**51 344 664**	**47 263 243**	**98 607 907**	**63 173 637**	**-**	**-35 434 270**	**328**	**642**	**-**	**-**	**-**	**-**
Electricity	27 725 536	25 143 695	52 869 231	24 642 822		-28 226 409	47	89				
Water	11 408 128	9 878 206	21 286 334	15 108 875		-6 177 459	71	132				
Waste water management	5 214 190	5 216 990	10 431 180	17 486 957		7 055 777	168	335				
Waste management	6 996 810	7 024 352	14 021 162	5 934 983		-8 086 179	42	85				
Other				188 000								
Total Revenue - Standard	**87 237 594**	**74 648 184**	**161 885 778**	**90 476 951**	**-**	**-71 596 827**	**674**	**1 405**				
Expenditure - Standard												
Governance and administration	**22 976 541**	**23 260 944**	**46 237 485**	**24 307 278**	**-**	**-21 930 207**	**156**	**321**	**-**	**-**	**-**	**-**
Executive and council	7 332 441	9 280 427	16 612 868	11 279 004		-5 333 864	68	154				
Budget and treasury office	8 285 581	6 825 114	15 110 695	6 359 055		-8 751 640	42	77				
Corporate services	7 358 519	7 155 403	14 513 922	6 669 219		-7 844 703	46	91				
Community and public service	**3 718 732**	**3 553 558**	**7 272 290**	**3 525 854**	**-**	**-3 746 436**	**138**	**264**	**-**	**-**	**-**	**-**
Community and social service	2 522 894	2 321 428	4 844 322	2 384 523		-2 459 799	49	95				
Sport and recreation	1 100 077	1 162 258	2 262 335	1 072 665		-1 189 670	47	98				
Public Safety	95 761	69 872	165 633	68 666		-96 967	41	72				
Housing	-	-										
Health	-	-										
Economic and environmental services	**7 467 799**	**6 450 335**	**13 918 134**	**6 707 166**	**-**	**-7 210 968**	**132**	**242**	**-**	**-**	**-**	**-**
Planning and development	513 411	417 409	930 820	411 927		-518 893	44	80				
Road transport	6 739 369	5 856 036	12 595 405	6 142 533		-6 452 872	49	91				
Environmental protection	215 019	176 890	391 909	152 706		-239 203	39	71				
Trading services	**54 266 929**	**46 900 325**	**101 167 254**	**46 319 570**	**-**	**-54 847 684**	**205**	**386**	**-**	**-**	**-**	**-**
Electricity	30 574 099	25 689 579	56 263 678	20 388 436		-35 875 242	36	67				
Water	10 079 077	8 859 164	18 938 241	10 542 333		-8 395 908	56	105				
Waste water management	5 012 662	3 856 233	8 868 895	4 256 761		-4 612 134	48	85				
Waste management	8 601 091	8 495 349	17 096 440	11 132 040		-5 964 400	65	129				
Other	836 247	535 158	1 371 405	499 015		-872 390	36	60				
Total Expenditure - Standard	**89 266 248**	**80 700 320**	**169 966 568**	**81 358 883**	**-**	**-88 607 685**	**667**	**1 273**	**-**	**-**	**-**	**-**
Surplus/(Deficit) for the year	**-2 028 654**	**-6 052 136**	**-8 080 790**	**9 118 068**	**-**	**17 010 858**	**6**	**132**	**-**	**-**	**-**	**-**

Reconciliation of Budgeted Financial Performance (Municipal vote)	2014/2015								2013/2014			
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditutre	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue by Vote												
Executive and council	8 155 587	1 673 631	9 829 218	1 672 108	-	-8 157 110	17	21	-	-	-	-
Budget and treasury office	11 466 141	9 427 683	20 893 824	9 444 630	-	-11 449 194	45	82	-	-	-	-
Corporate services	12 689 252	13 218 760	25 908 012	12 734 274	-	-13 173 738	49	100	-	-	-	-
Community and social service	1 865 250	1 026 350	2 891 600	1 207 980	-	-1 683 620	42	65	-	-	-	-
Sport and recreation	134 000	355 665	489 665	362 489	-	-127 176	74	271	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development	-	-	-	-	-	-	-	-	-	-	-	-
Road transport	1 545 000	1 654 552	3 199 552	1 649 322	-	-1 550 230	52	107	-	-	-	-
Environmental protection	37 700	28 300	66 000	44 511	-	-21 489	67	118	-	-	-	-
Electricity	27 725 536	25 143 695	52 869 231	24 642 822	-	-28 226 409	47	89	-	-	-	-
Water	11 408 128	9 878 206	21 286 334	15 108 875	-	-6 177 459	71	132	-	-	-	-
Waste water management	5 214 190	5 216 990	10 431 180	17 486 957	-	7 055 777	168	335	-	-	-	-
Waste management	6 996 810	7 024 352	14 021 162	5 934 983	-	-8 086 179	42	85	-	-	-	-
Other	-	-	-	188 000	-	-	-	-				
Total Revenue by Vote	**87 237 594**	**74 648 184**	**161 885 778**	**90 476 951**	**-**	**-71 596 827**	**674**	**1 405**	**-**	**-**	**-**	**-**
Expenditure by Vote												
Executive and council	7 332 441	9 280 427	16 612 868	11 279 004	-	-5 333 864	68	154	-	-	-	-
Budget and treasury office	8 285 581	6 825 114	15 110 695	6 359 055	-	-8 751 640	42	77	-	-	-	-
Corporate services	7 358 519	7 155 403	14 513 922	6 669 219	-	-7 844 703	46	91	-	-	-	-
Community and social service	2 522 894	2 321 428	4 844 322	2 384 523	-	-2 459 799	49	95	-	-	-	-
Sport and recreation	1 100 077	1 162 258	2 262 335	1 072 665	-	-1 189 670	47	98	-	-	-	-
Public Safety	95 761	69 872	165 633	68 666	-	-96 967	41	72	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development	513 411	417 409	930 820	411 927	-	-518 893	44	80	-	-	-	-
Road transport	6 739 369	5 856 036	12 595 405	6 142 533	-	-6 452 872	49	91	-	-	-	-
Environmental protection	215 019	176 890	391 909	152 706	-	-239 203	39	71	-	-	-	-
Electricity	30 574 099	25 689 579	56 263 678	20 388 436	-	-35 875 242	36	67	-	-	-	-
Water	10 079 077	8 859 164	18 938 241	10 542 333	-	-8 395 908	56	105	-	-	-	-
Waste water management	5 012 662	3 856 233	8 868 895	4 256 761	-	-4 612 134	48	85	-	-	-	-
Waste management	8 601 091	8 495 349	17 096 440	11 132 040	-	-5 964 400	65	129	-	-	-	-
Other	836 247	535 158	1 371 405	499 015	-	-872 390	36	60	-	-	-	-
Total Expenditure by Vote	**89 266 248**	**80 700 320**	**169 966 568**	**81 358 883**	**-**	**-88 607 685**	**667**	**1 273**	**-**	**-**	**-**	**-**
Surplus/(Deficit) for the year	**-2 028 654**	**-6 052 136**	**-8 080 790**	**9 118 068**	**-**	**17 010 858**	**6**	**132**	**-**	**-**	**-**	**-**

Reconciliation of Budgeted Financial Performance (revenue and expenditure)	2014/2015								2013/2014			
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditutre	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue By Source												
Property Rates	6 261 350	6 211 183	12 472 533	6 212 596		-6 259 937	49.81	99.22				4 819 546
Service Charges - Electricity	20 717 126	21 124 298	41 841 424	19 676 225		-22 165 199	47.03	94.98				18 528 509
Service Charges - Water	7 805 748	7 409 461	15 215 209	6 064 364		-9 150 845	39.86	77.69				5 144 371
Services Charges - Sanitation	4 502 035	5 156 213	9 658 248	4 164 207		-5 494 041	43.12	92.50				2 855 972
Service Charges - Refuse	4 741 060	4 789 620	9 530 680	3 666 746		-5 863 934	38.47	77.34				2 903 864
Service Charges - Other	308 250	338 665	646 915	429 835		-217 080	66.44	139.44				345 724
Rental of Facilities	756 970	756 420	1 513 390	146 209		-1 367 181	9.66	19.32				177 950
Interest - Investments	250 000	400 000	650 000	457 648		-192 352	70.41	183.06				222 356
Interest - Outstanding Debtors	1 080 000	1 410 542	2 490 542	1 377 008		-1 113 534	55.29	127.50				1 121 828
Fines	48 000	48 000	96 000	120 927		24 927	125.97	251.93				75 744
Licences and Permits	1 413 300	1 413 300	2 826 600	1 325 844		-1 500 756	46.91	93.81				1 260 013
Transfers Recognised - Operat.	25 542 000	25 542 000	51 084 000	25 336 042		-25 747 958	49.60	99.19				23 815 670
Other Revenue	6 646 887	48 482	6 695 369	772 104		-5 923 265	11.53	11.62				1 300 976
Gains on disposal of PPE	-	-	-	-		-						3 923 900
Total Revenue (excluding capital transfers)	**80 072 726**	**74 648 184**	**154 720 910**	**69 749 755**	**-**	**-84 971 155**	**654**	**1 368**	**0**	**0**	**0**	**66 496 423**
Expenditure by Type												
Employees Related Costs	27 405 458	29 728 318	57 133 776	29 047 644		-28 086 132	50.84	105.99				23 380 194
Remuneration of Councillors	2 590 045	2 590 045	5 180 090	2 489 607		-2 690 483	48.06	96.12				2 220 515
Debt Impairment	4 777 745	3 527 745	8 305 490	8 012 945	-4 485 200	-292 545	96.48	167.71				965 589
Depreciation and asset impairment	4 484 015	4 315 256	8 799 271	4 383 683		-4 415 588	49.82	97.76				8 866 353
Finance Charges	1 528 032	1 431 257	2 959 289	1 592 479	-161 222	-1 366 810	53.81	104.22				1 249 739
Bulk Purchases	18 956 000	18 956 000	37 912 000	13 898 737		-24 013 263	36.66	73.32				13 462 391
Other Materials	3 757 920	3 127 020	6 884 940	2 813 579		-4 071 361	40.87	74.87				2 858 855
Contractes Services	551 120	538 700	1 089 820	528 809		-561 011	48.52	95.95				379 008
Transfers and Grants	159 530	164 970	324 500	164 969		-159 531	50.84	103.41				272 913
Other Expenditure	15 482 093	16 321 009	31 803 102	18 426 431		-13 376 671	57.94	119.02				14 911 808
Loss on disposal of PPE	-	-	-	-	-	-						11 786 783
Total Expenditure	**79 691 958**	**80 700 320**	**160 392 278**	**81 358 883**	**-4 646 422**	**-79 033 395**	**534**	**1 038**	**-**	**-**	**-**	**80 354 148**
Surplus/(deficit)	**380 768**	**-6 052 136**	**-5 671 368**	**-11 609 128**	**4 646 422**	**-5 937 760**	**120**	**329**	**-**	**-**	**-**	**-13 857 725**
Transfers recognised - Capital	11 753 000	18 153 000	29 906 000	20 727 194		-9 178 806	69.31	176.36				12 337 523
Surplus/(Deficit) after capital transfers & contributions	**12 133 768**	**12 100 864**	**-35 577 368**	**9 118 066**	**4 646 422**	**3 241 046**	**51**	**153**	**-**	**-**	**-**	**-1 520 202**

Reconciliation of Budgeted Capital Expenditure (expenditure by vote, standard classification and funding)	2014/2015								2013/2014			
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditutre	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Single year expenditure												
Executive and council												
Budget and treasury office						0						
Corporate services		24 400	24 400	868 909		844 509	3 561.10	#DIV/0!				
Community and social service			-			-						
Sport and recreation			-			-						
Public Safety			-			-						
Housing			-			-						
Health			-			-						
Planning and development			-			-						
Road transport		1 369 500	1 369 500	1 267 557		-101 943	92.56	#DIV/0!				
Environmental protection			-			-						
Electricity	1 000 000	1 000 000	2 000 000	990 884		-1 009 116	49.54	99.09				
Water	6 850 000	7 579 700	14 429 700	5 740 103		-8 689 597	39.78	83.80				
Waste water management	10 003 000	13 453 000	23 456 000	12 841 779		-10 614 221	54.75	128.38				
Waste management			-			-						
Other	1 515 000	1 759 000	3 274 000			-3 274 000	#VALUE!	#VALUE!				
Capital single year expenditure	**19 368 000**	**25 185 600**	**44 553 600**	**21 709 232**	**-**	**-22 844 368**	**#VALUE!**	**#DIV/0!**	**-**	**-**	**-**	**-**
Total Capital Expenditure - Vote	**19 368 000**	**25 185 600**	**44 553 600**	**21 709 232**	**-**	**-22 844 368**	**#VALUE!**	**#DIV/0!**	**-**	**-**	**-**	**-**
Capital Expenditure - Standard												
Governance and administration	**0**	**24 400**	**24 400**	**868 909**	**-**	**844 509**	**3 561**	**#DIV/0!**	**-**	**-**	**-**	**-**
Executive and council												
Budget and treasury office						0						
Corporate services		24 400	24 400	868 909		844 509	3 561.10	#DIV/0!				
Community and public service	**0**	**0**	**0**	**0**	**-**	**0**	**0**	**0**	**-**	**-**	**-**	**-**
Community and social service												
Sport and recreation												
Public Safety												
Housing												
Health												
Economic and environmental services	**0**	**1 369 500**	**1 369 500**	**1 267 557**	**-**	**-101 943**	**93**	**#DIV/0!**	**-**	**-**	**-**	**-**
Planning and development												
Road transport		1 369 500	1 369 500	1 267 557		-101 943	92.56	#DIV/0!				
Environmental protection												
Trading services	**17 853 000**	**22 032 700**	**39 885 700**	**19 572 766**	**-**	**-20 312 934**	**144**	**311**	**-**	**-**	**-**	**-**
Electricity	1 000 000	1 000 000	2 000 000	990 884		-1 009 116	49.54	99.09				
Water	6 850 000	7 579 700	14 429 700	5 740 103		-8 689 597	39.78	83.80				
Waste water management	10 003 000	13 453 000	23 456 000	12 841 779		-10 614 221	54.75	128.38				
Waste management			-			-						
Other	1 515 000	1 759 000	3 274 000			-3 274 000	#VALUE!	#VALUE!				
Total Capital Expenditure - Standard	**19 368 000**	**25 185 600**	**44 553 600**	**21 709 232**	**-**	**-22 844 368**	**#VALUE!**	**#VALUE!**	**-**	**-**	**-**	**-**
Funded by:												
National Government	17 753 000	21 747 100	39 500 100	19 561 766		-19 938 334	49.52	110.19				
Provincial Government												
District Municipality												
Other transfers and grants												
Transfers recognised - capital	**17 753 000**	**21 747 100**	**39 500 100**	**19 561 766**	**-**	**-19 938 334**	**49.52**	**110.19**	**-**	**-**	**-**	**-**
Public contributions & Donations												
Borrowing	1 500 000	1 500 000	3 000 000			-3 000 000						
Internally generated funds	115 000	1 938 500	2 053 500	2 147 466		93 966	104.58	1 867.36				
Total Capital funding	**19 368 000**	**25 185 600**	**44 553 600**	**21 709 232**	**-**	**-22 844 368**	**154**	**1 978**	**-**	**-**	**-**	**-**

Reconciliation of Budgeted Cash Flows	2014/2015								2013/2014			
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditutre	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other	40 222 751	40 813 454	81 036 205	47 353 308		-33 682 897	58.43	117.73				
Government - operating	25 542 000	25 542 000	51 084 000	25 336 042		-25 747 958	49.60	99.19				
Government - Capital	17 753 000	21 553 000	39 306 000	20 727 194		-18 578 806	52.73	116.75				
Interest	1 146 400	1 146 400	2 292 800	457 648		-1 835 152	19.96	39.92				
Dividends						-						
Payments						-						
Suppliers and employees	-65 577 397	-68 018 216	-133 595 613	-70 454 791		63 140 822	52.74	107.44				
Finance charges	-177 916	-81 141	-259 057	-81 141		177 916	31.32	45.61				
Transfers and Grants		-	-			0						
NET CASH FROM (USED) OPERATING ACTIVITIES	**18 908 838**	**20 955 497**	**39 864 335**	**23 338 260**	**-**	**-16 526 075**	**265**	**527**	**-**	**-**	**-**	**-**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		1 344 000				0	#VALUE!					
Decrease(increase) in non-current debtors												
Decrease(increase) in non-current receivables												
Decrease(increase) in non-current investments												
Payments												
Capital assets	-19 368 000	-23 338 176	-42 706 176	-21 709 233		20 996 943						
NET CASH FROM (USED) INVESTING ACTIVITIES	**-19 368 000**	**-21 994 176**	**-42 706 176**	**-21 709 233**	**-**	**20 996 943**	**#VALUE!**	**0**	**-**	**-**	**-**	**-**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing	1 500 000	1 500 000	3 000 000	0		-3 000 000	#VALUE!	#VALUE!				
Increase (decrease) in consumer deposits	20 000	20 000	40 000	47 166		7 166	117.92	235.83				
Payments			0									
Repayment of borrowing	-961 210	-961 210	-1 922 420	-701 564		1 220 856	36.49	72.99				
NET CASH FROM (USED) FINANCING ACTIVITIES	**558 790**	**558 790**	**1 117 580**	**-654 398**	**-**	**-1 771 978**	**#VALUE!**	**#VALUE!**	**-**	**-**	**-**	**-**
NET INCREASE/(DECREASE) IN CASH HELD	99 628	-479 889	-1 724 261	974 629	-	2 698 890	-57	#VALUE!	-	-	-	-
Cash/cash equivalents at the year begin:	-716 542	486 811		2 359 062								
Cash/cash equivalents at the year end:	-616 914	6 922	-1 724 261	3 333 691	-	2 698 890	-57	#VALUE!	-	-	-	-

IRREGULAR

DATE	ELE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE
20140707	22638 / 22668	KENRIDGE GUESTHOUSE	4 000.00	QUOTATION IS ONLY FOR ONE PERSON	SM COETZEE
20140725	22794	JO'S CATERING SERVICES	7 000.00	NO QUOTATIONS ATTACHED	NI VAN STADE
20140804	22927	KLK CALVINIA	16 179.11	VIOLATION REG 12 OF SCMP	
20140804	22938	CSIR	10 134.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20140805	22947	LAMBERTSBAAI HOTEL	44 547.50	INVOICE AMOUNT DIFFERS FROM THE QUOTATION AMOUNT	GMJ LOCK
20140815	100801	PEP STORES	10 451.99	NO QUOTATIONS ATTACHED	NI VAN STADE
20140825	23079	PROTEA MOTORS	4 708.20	VIOLATION REG 12 OF SCMP	JR VAN WYK
20140825	23083	AAD TRUCK & BUS	5 893.80	NO QUOTATIONS ATTACHED	JR VAN WYK
20140826	23156	FLIGHT SITE	7 537.00	NO QUOTATIONS ATTACHED	
20140828	23285	KLK CALVINIA	47 901.69	VIOLATION REG 12 OF SCMP	TL BROWN
20140808	22992	STARPLEX 636 CC	22 572.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20140902	23290	NATIONAL HEALTHE LABORATORY SERVICES	10 014.45	NO QUOTATIONS ATTACHED	JR VAN WYK
20140915	100811	PEP STORES	2 583.84	NO QUOTATIONS ATTACHED	NI VAN STADE
20140922	23505	PENDRAGON RISK CONSULTATION	13 912.10	NO QUOTATIONS ATTACHED	NI VAN STADE
20140925	23476	KLK CALVINIA	120 420.35	VIOLATION REG 12 OF SCMP	JR VAN WYK
20141025	23752	AAD TRUCK & BUS	12 376.98	NO QUOTATIONS ATTACHED	JR VAN WYK
20141017	23714	STARPLEX 636 CC	6 840.00	NO QUOTATIONS ATTACHED	RJ VAN WYK
20141125	24048	AAD TRUCK & BUS	12 073.74	NO QUOTATIONS ATTACHED	JR VAN WYK
20141126	24083	ESOH CONSULTING	23 999.98	NO QUOTATIONS ATTACHED	NI VAN STADE
20141121	24050	STARPLEX 636 CC	27 645.00	NO QUOTATIONS ATTACHED	
20141215	24269	HEROLD GIE ATTORNEYS	25 330.53	NO QUOTATIONS ATTACHED	NI VAN STADE
20141210	24238	PENDRAGON RISK CONSULTATION	4 809.43	NO QUOTATIONS ATTACHED	NI VAN STADE
20141219	24295	AAD TRUCK & BUS	12 739.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20141211	24246	STARPLEX 636 CC	17 385.00	NO QUOTATIONS ATTACHED	
20150130	24617	CHARLIES CONSTRUCTION	10 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
	24797	TRANSMITTER MAGIC CC	16 230.18	NO QUOTATIONS ATTACHED	
20150206	24684	CHARLIES CONSTRUCTION	15 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150211	24716	CHARLIES CONSTRUCTION	10 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150213	24742	STARPLEX 636 CC	16 617.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20150216	24749	CHARLIES CONSTRUCTION	12 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150220	24785	CHARLIES CONSTRUCTION	8 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150227	24922	CHARLIES CONSTRUCTION	5 500.00	NO QUOTATIONS ATTACHED	JR VAN WYK
	24963	CENTRAL GARAGE	2 530.81	NO QUOTATIONS ATTACHED	TL BROWN
20150325	25139	AAD TRUCK & BUS	14 466.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20150310	25017	CHARLIES CONSTRUCTION	5 232.90	NO QUOTATIONS ATTACHED	JR VAN WYK
20150317	25074	TRAVELSTAR	9 688.00	NO QUOTATIONS ATTACHED	TL BROWN
20150318	25082	BRILLIANT COMPUTERS	9 698.00	NO QUOTATIONS ATTACHED	TL BROWN
20150408	25313	STARPLEX 636 CC	8 458.80	NO QUOTATIONS ATTACHED	JR VAN WYK
20150413	25358	SLEEP OVER LODGE	18 275.00	NO QUOTATIONS ATTACHED	TL BROWN
20150422	25425	CHARLIES CONSTRUCTION	4 425.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150422	25434	SWANEPOEL & SWANEPOEL	8 925.00	NO QUOTATIONS ATTACHED	
20150424	25544	CALVINIA STAALKONSTRUKSIE	2 711.13	NO QUOTATIONS ATTACHED	JR VAN WYK
20150515	25677	JOS B&B	3 850.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150515	25682	DIE GEMSBOK	6 500.28	NO QUOTATIONS ATTACHED	
20150522	25768	JO'S B&B	3 850.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150525	25773	ALWYN MULLER T/A	14 130.00	NO QUOTATIONS ATTACHED	VAN STADE NI
20150529	25873	ADAMS ATTORNEYS	28 118.10	NO QUOTATIONS ATTACHED	VAN STADE NI
20150611	25964	KATRYN'S B&B	3 000.00	NO QUOTATIONS ATTACHED	VAN STADE NI
20150611	25962	CORNELISSEN INCORPORATED	69 879.07	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	VAN STADE NI
20150605	25928	KAROO DIENSSENTRUM	16 092.84	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150625	26053	CALVINIA STAALKONSTRUKSIE	6 156.00	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150625	26051	A.L. ABBOTT & ASSOCIATES	17 698.38	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150626	26042	WILLY'S PANEL & SPRAY	6 805.22	ONLY TWO QUOTATIONS ATTACHED	JR VAN WYK
20150619	26012	JO'S B&B	2 750.00	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	

20150618	26001	ONS KONTREI	2 546.90	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	R LOCK
20150625	26081	SUPA QUICK	2 564.60	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	TL BROWN
20150625	26079	VOLTEX CAPE TOWN	6 701.66	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	S. TSENGIWE
20150625	26078	FLO SPECIALIZED PRODUCT SOLUTIONS	17 385.00	ONLY TWO QUOTATIONS ATTACHED	JR VAN WYK
20150625	26068	WAK HERSTEL EN INSLEEPDIENSTE	4 685.21	ONLY TWO QUOTATIONS ATTACHED	TL BROWN
20150625	26064	AUTACS SIGNS ARTS & GRAPHICS	2 953.85	ONLY REGISTERED SUPPLIER ON DATABASE	TL BROWN
20150625	26061	BD COMMUNICATION	7 125.00	ONLY REGISTERED SUPPLIER ON DATABASE	JR VAN WYK
20150629	26148	NATIONAL HEALTHE LABORATORY SERVICES	10 778.14	ONLY REGISTERED SUPPLIER ON DATABASE	JR VAN WYK
20150626	26147	KATRYN'S B&B	2 550.00	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	NI VAN STADE
20150629	26142	KLK CALVINIA	9 202.23	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150626	26112	STARPLEX 636 CC	2 831.76	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	TL BROWN

896 970.15

DEVIATIONS

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE
20140702	100788	SA POSKANTOOR BPK	38 800.00	ONLY SUPPLIER	JH LANGNER
20140723	22776	JOS GUESTHOUSE & CATERING SERVICES	2 160.00	ONLY SUPPLIER	GMJ LOCK
20140725	22796	WA LOMBARD	24 620.00	EMERGENCY	RJ VAN WYK
20140728	22809	OPPIENOSTER CC	11 508.00	ONLY SUPPLIER	LJC VAN DER MERWE
20140730	22896	LOERIESFONTEIN HOTEL	6 080.00	EMERGENCY ACCOMMODATION FOR DRIVER OF WATER FOR LOERIESFONTE	RJ VAN WYK
20140801	22919	WA LOMBARD	12 420.00	EMERGENCY	JR VAN WYK
20140805	22949	N VAN STADEN	4 788.00	ONLY SUPPLIER	GMJ LOCK
20140808	22989	SS GRONDVERSKUIWING	21 474.00	ONLY SUPPLIER	JR VAN WYK
20140825	23067	ALFA ELETRIES	11 700.00	EMERGENCY	J NEL
20140825	23066	PROTEA MOTORS	21 972.87	ONLY SUPPLIER IN NIEUWOUDTVILLE, WHO RENDERS MECHANICAL SERVICE	JR VAN WYK
20140825	23080	WALTONS (PTY) LTD	3 934.05	EMERGENCY	K FOURIE
20140825	23133	THE TULIPS GUEST HOUSE	7 800.00	EMERGENCY	
20140829	23285	KLK CALVINIA	47 901.69		JR VAN WYK
20140905	23326	JFD PANEELKLOPPERS	4 398.98	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20140915	100812	SA POSKANTOOR BPK	17 248.00	ONLY SUPPLIER	SM COETZEE
20140918	23438	BRITISH AIRWAYS	11 724.40	EMERGENCY	NI VAN STADE
20140918	23441	JOS CATERING & GUESTHOUSE	2 850.00	EMERGENCY AND ONLY SUPPLIER	NI VAN STADE
20140925	23446	TRUVELO MANUFACTURERS (PTY) LTD	3 677.06	ONLY SUPPLIER	LJC VAN DER MERWE
20140925	23453	LASEC SA	5 312.40	ONLY SUPPLIER	J NEL
20140925	23454	KAAP AGRI BEDRYF BEPERK	12 873.60	EMERGENCY	JR VAN WYK
20140925	23458	CSIR	21 411.48	ONLY SUPPLIER	JR VAN WYK
20140925	23461	AGRICO	7 385.29	ONLY SUPPLIER	J NEL
20140925	23463	BRAND NISSAN	5 223.38	ONLY SUPPLIER TO DELIVER PARTS FOR NISSAN VEHICLES AS PER AGREEM	JR VAN WYK
20140925	23465	CAPE DIGGERS CC / DESQUI C.T	6 855.96	ONLY SUPPLIER	J NEL
20140925	23466	AAD TRUCK & BUS	3 117.90	ONLY SUPPLIER	JR VAN WYK
20140925	23467	ALFA ELETRIES	14 000.00	EMERGENCY, ONLY SUPPLIER WHO IMMEDIATELY COULD DELIVER THE MATE	J NEL
20140925	23472	FG UNIFORMS	3 975.64	ONLY REGISTERED SUPPLIER FOR TRAFFIC UNIFORMS.	SP LOUBSER
20140919	23480	JOS CATERING & GUESTHOUSE	2 850.00	ONLY SUPPLIER WHO COULD DELIVER ON SHORT NOTICE	NI VAN STADE
20140919	23485	WA LOMBARD	10 000.00	EMERGENCY	JR VAN WYK

20140925	23489	PROTEA MOTORS	2 405.40	ONLY MECHANICAL SERVICES SUPPLIER IN LOERIESFONNTEIN	JR VAN WYK
20140930	23552	ADVOCATE PS VAN ZYL	11 542.50	ONLY SUPPLIER	GMJ LOCK
20140925	23507	CALVINIA STAALKONSTRUKSIE	4 885.29	ONLY REGSITERED SUPPLIER FOR HIDROLIC WORKS	JR VAN WYK
20141006	23642	SILVER BULL GUESTHOUSE	3 500.00	EMERGENCY	J NEL
20141007	23649	WA LOMBARD	10 000.00	EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	J NEL
20141009	23657	MEDIA 24	59 371.20	ONLY SUPPLIER	SM COETZEE
20141009	23663	NOORDWES KOERANTE (PTY) LTD	6 020.34	ONLY SUPPLIER	GMJ LOCK
20141015	23694	INDEPENDENT CRANES CC	12 692.99	ONLY SUPPLIER	LJC VAN DER MERWE
20141009	100822	SA POSKANTOOR BPK	9 408.00	ONLY SUPPLIER	SM COETZEE
20141016	23707	TRAVEL SHOP VREDENBURG	8 568.00	EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	
20141023	23747	CALVINIA HOTEL	8 630.00	ONLY SUPPLIER	GMJ LOCK
20141024	23760	BOLTCO	18 998.99	ONLY SUPPLIER WHO CAN SERVICE THESE FIRE EXTINGUISERS	JR VAN WYK
20141025	23767	MR FARMER	24 885.06	VALUE FOR MONEY, OVERALLS ARE FROM STRONGER MAETRIAL.	JR VAN WYK
20141024	23775	ESKOM	56 772.00	ONLY SUPPLIER	JR VAN WYK
20141031	23857	NATIONAL HEALTHE LABORATORY SERVICE	5 358.13	ONLY SUPPLIER	JR VAN WYK
20141002	23609	JO'S CATERING SERVICE	7 350.00	CONTRACT	NI VAN STADE
20141106	23909	MAHA CAPE	8 239.00	ONLY SUPPLIER	JR VAN WYK
20141106	23910	NEW NEON LIGHTING	13 081.50	ONLY SUPPLIER	JR VAN WYK
20141110	23934	CSIR	11 276.88	ONLY SUPPLIER	JR VAN WYK
20141128	100839	SA POSKANTOOR BPK	31 040.00	ONLY SUPPLIER	JR VAN WYK
20141125	24015	TOSAS (PTY) LTD	25 017.30	ONLY SUPPLIER	JR VAN WYK
20141125	24017	VREDENDAL BESPROEIING BK	6 270.00	ONLY REGISTERED SUPPLIER WHO IMMEDIATELY COULD PROVIDE A PUMP.	TL BROWN
20141125	24019	SS GRONDVERSKUIWING	13 224.00	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141125	24045	CALVINIA MOTORS	16 935.16	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141125	24047	ALFA ELETRIES	41 388.75	ONLY SUPPLIER WHO IMMEDIATELY COULD DELIVERY THE MATERIAL	JR VAN WYK
20141121	24049	JOS GASTEHUIS	2 880.00	ONLY SUPPLIER AVAILABLE TO DELIVER ON SHORT NOTICE	NI VAN STADE
20141125	24052	PROTEA MOTORS	2 462.40	ONLY SUPPLIER IN NIEUWOUDTVILLE, WHO RENDERS MECHANICAL SERVICE	JR VAN WYK
20141126	24082	BIRCHWOOD HOTEL	4 300.00	IMPOSSIBLE TO FOLLOW PROCUREMENT	NI VAN STADE
20141201	24150	BOESMANLAND PUB	8 092.00	ONLY SUPPLIER	S COETZEE
20141219	27274	KLK BRANDVLEI	5 040.00	EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141219	27274	KLK BRANDVLEI	13 200.00	EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141215	24269	HAROLD GIE ATTORNYS	25 330.53	VALUE FOR MONEY	NI VAN STADE
20141212	24293	CALVINIA MOTORS	12 311.82	EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141219	24287	ALFA ELETRIES	5 056.91	ONLY SUPPLIER	JR VAN WYK
20141219	24283	WM SPILHAUS BPK	9 713.14	EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141217	24281	UNIVIERSITY STELLENBOSCH	12 236.00	ONLY SUPPLIER AVAILABLE AT THAT FOR TRAINING, CLOSEST TO OUR MUNIC	ED BONN
20141205	24217	WA LOMBARD	10 000.00	EMERGENCY	JR VAN WYK
20141217	24276	ALWYN MULLER	6 190.14	ONLY SUPPLIER	JR VAN WYK
20141219	24289	DIE NOORDWESTER UITGEWERS	2 519.15	ONLY SUPPLIER	C VAN NIEKERK
20150114	100854	SA POSKANTOOR BPK	31 040.00	SINGLE PROVIDER	VAN STADE NI
20150112	24425	Kalahari.com	3 328.00	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150115	24478	BRAND NISSAN	2 481.04	ONLY SUPPLIER	J NEL
20150123	24476	VREDENDAL BESPROEIING BK	4 186.08	EMERGENCY	J NEL
20150115	24486	WCC CABLES	6 004.75	ONLY SUPPLIER	S TSENGIWE
20150115	24446	KLUB DIENS LESERKRING	24 932.95	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150127	24531	WA LOMBARD	10 000.00	EMERGENCY	JR VAN WYK
20150127	24529	CSIR	6 853.68	ONLY SUPPLIER	JR VAN WYK
20150127	24529	CSIR	3 870.30	ONLY SUPPLIER	JR VAN WYK
20150127	24529	CSIR	5 711.40	ONLY SUPPLIER	JR VAN WYK
20150127	24529	CSIR	4 423.20	ONLY SUPPLIER	JR VAN WYK
20150127	24528	AC SECURITY	4 833.60	ONLY SUPPLIER & EMERGENCY	JR VAN WYK
20150126	24522	NATIONAL HEALTHE LABORATORY SERVICE	10 564.68	ONLY SUPPLIER	JR VAN WYK
20150123	24502	MASTERTREADS	6 270.00	EMERGENCY	J NEL
20150130	24621	LOERIESFONTEIN HOTEL	2 660.00	EMERGENCY AND ONLY SUPPLIER	J NEL
20150130	24620	LOERIESFONTEIN CENTRAL TRADERS	2 739.74	EMERGENCY AND ONLY SUPPLIER	J NEL
20150130	24620	LOERIESFONTEIN CENTRAL TRADERS	5 289.40	ONLY SUPPLIER	J NEL

	20150123	24512	JO'S CATERING SERVICE	30 870.00	ONLY SUPPLIER	NI VAN STADE
	20150130	24625	TRENDA TRADING	55 000.00	ONLY SUPPLIER	JR VAN WYK
	20150225	100876	SA POSKANTOOR BPK	9 408.00	SINGLE PROVIDER	JR VAN WYK
	20150219	24783	TRENDA TRADING	52 100.00	IN AN EMERGENCY	JR VAN WYK
	20150219	24783	TRENDA TRADING	23 003.03	ONLY SUPPLIER	JR VAN WYK
	20150213	24744	TRICOM AFRICA	12 950.40	ONLY SUPPLIER	JR VAN WYK
	20150225	24816	WCC CABLES	13 628.90	ONLY SUPPLIER	NI VAN STADE
	20150225	24813	KLK BRANDVLEI	13 236.00	EMERGERNCY	S. TSENGIWE
	20150225	24811	MASTERTREADS	6 612.00	EMERGERNCY	JR VAN WYK
	20150225	24810	KAAP AGRI BEDRYF BEPERK	10 972.51	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
	20150225	24810	KAAP AGRI BEDRYF BEPERK	3 925.00	EMERGENCY AND ONLY SUPPLIER	JR VAN WYK
	20150225	24806	CALVINIA STAALKONSTRUKSIE	2 708.58	SINGLE PROVIDER	JR VAN WYK
	20150225	24806	CALVINIA STAALKONSTRUKSIE	3 648.00	SINGLE PROVIDER	JR VAN WYK
V		24806	CALVINIA STAALKONSTRUKSIE	3 192.00	SINGLE PROVIDER	JR VAN WYK
	20150225	24806	CALVINIA STAALKONSTRUKSIE	3 225.06	SINGLE PROVIDER	JR VAN WYK
	20150225	24806	CALVINIA STAALKONSTRUKSIE	3 648.00	SINGLE PROVIDER	JR VAN WYK
	20150225	24806	CALVINIA STAALKONSTRUKSIE	4 788.00	SINGLE PROVIDER	JR VAN WYK
	20150225	24800	ALFA ELETRIES	5 225.50	EMERGERNCY	JR VAN WYK
	20150225	24832	VREDENDAL BESPROEIING BK	5 018.51	EMERGERNCY	VAN STADE NI
	20150227	24925	LOMBARD WA	10 000.00	EMERGENCY	JR VAN WYK
	20150206	24683	TNK ATTORNEYS	21 200.00	EMERGENCY	
	20150211	24719	WA LOMBARD	10 000.00	ONLY SUPPLIER & EMERGENCY	JR VAN WYK
	20150212	24730	BOTHA W	2 140.00	ONLY SUPPLIER	JR VAN WYK
	20150225	24799	AAD TRUCK & BUS	39 707.00	ONLY SUPPLIER	
	20150225	24806	CALVINIA STAALKONSTRUKSIE	81 852.00	SINGLE PROVIDER	JR VAN WYK
	20150303	24946	CSIR	4 569.12	ONLY SUPPLIER	VAN STADE NI
	20150303	24946	CSIR	3 317.40	ONLY SUPPLIER	VAN STADE NI
	20150303	24946	CSIR	2 284.56	ONLY SUPPLIER	VAN STADE NI
	20150330	100888	SA POSKANTOOR BPK	37 248.00	ONLY SUPPLIER	VAN STADE NI
	20150320	25136	TRENDA TRADING	92 063.83	EMERGERNCY	VAN STADE NI
	20150325	25140	BRAND NISSAN	11 575.81	ONLY PROVIDER	VAN STADE NI
	20150325	25143	HANTAM APTEEK	4 967.00	SINGLE PROVIDER	VAN STADE NI
	20150325	25153	VREDENDAL BESPROEIING BK	5 308.24	EMERGERNCY	VAN STADE NI
	20150325	25156	WM SPILHAUS BPK	3 924.17	EMERGERNCY	JR VAN WYK
	20150325	25162	KLK BRANDVLEI	9 960.00	EMERGERNCY	VAN STADE NI
	20150327	25188	KLK CALVINIA	5 718.47	SINGLE PROVIDER	VAN STADE NI
	20150318	25091	SJA FRITZ	2 295.00	EMERGERNCY	VAN STADE NI
	20150318	25080	ADAMS ATTORNEYS	98 595.75	EMERGERNCY	VAN STADE NI
	20150311	25025	ADAMS ATTORNEYS	101 337.45	EMERGERNCY	VAN STADE NI
	20150320	25115	EUROPRIME GUEST HOUSE	5 560.00	SINGLE PROVIDER	JR VAN WYK
	20150324	25144	ADAMS ATTORNEYS	21 484.00	EMERGERNCY	VAN STADE NI
	20150325	25152	SIZWE PAINTS PTY LTD	2 478.61	ONLY SUPPLIER & EMERGENCY	JR VAN WYK
	20150401	25275	KATRYN'S B&B	8 250.00	SINGLE PROVIDER	
	20150407	25298	WA LOMBARD	10 000.00	ONLY SUPPLIER & EMERGENCY	JR VAN WYK
	20150407	25302	TRENDA TRADING	20 400.00	SINGLE PROVIDER	
	20150415	25387	STARPLEX 636 CC	2 183.10	EMERGENCY	JR VAN WYK
	20150415	25387	STARPLEX 636 CC	4 215.15	EMERGENCY	JR VAN WYK
	20150415	25387	STARPLEX 636 CC	4 517.25	EMERGENCY	JR VAN WYK
	20150415	25387	STARPLEX 636 CC	3 762.00	EMERGENCY	JR VAN WYK
	20150423	25445	DIE WAENHUIS	5 600.00	SINGLE PROVIDER	
	20150415	25515	ALWYN MULLER	2 897.00	SINGLE PROVIDER	JR VAN WYK
	20150424	25535	VREDENDAL BESPROEIING BK	5 529.57	EMERGENCY	
	20150424	25544	CALVINIA STAALKONSTRUKSIE	9 462.00	SINGLE PROVIDER	JR VAN WYK
	20150424	25544	CALVINIA STAALKONSTRUKSIE	5 300.00	SINGLE PROVIDER	JR VAN WYK
	20150430	25560	KLK CALVINIA	52 934.70	SINGLE PROVIDER	
	20150504	25593	MILNER HOUSE	3 440.00	IN AN EMERGENCY	VAN STADE NI

20150507	25602	OLD MILL LODGE	2 100.00	IMPOSSIBLE TO FOLLOW PROCUREMENT	TSENGIWE S
20150506	25609	HANTAM HUIS	2 903.58	IN AN EMERGENCY	RJ VAN WYK
20150511	25639	KAROO DIENSSENTRUM	3 179.46	IN AN EMERGENCY	JR VAN WYK
20150513	25658	VAN HEERDEN SOLAR POWER CC	14 022.00	IN AN EMERGENCY	JR VAN WYK
20150515	25679	MONTE ROSA HUIS	3 000.00	IMPOSSIBLE TO FOLLOW PROCUREMENT	VAN STADE NI
20150519	25709	SA LADDER	11 343.00	SINGLE PROVIDER	JR VAN WYK
20150522	25714	WCC CABLES	2 040.60	IN AN EMERGENCY	VAN STADE NI
20150522	25719	BRAND NISSAN	6 356.56	IMPOSSIBLE TO FOLLOW PROCUREMENT	COETZEE S
20150522	25728	CALVINIA MOTORS	9 436.65	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150522	25729	QSO COMMUNICATION (PTY)	54 725.70	SINGLE PROVIDER	JR VAN WYK
20150522	25730	ALFA ELETRIES	35 205.36	IN AN EMERGENCY	JR VAN WYK
20150522	25731	AAD TRUCK & BUS	3 808.74	IN AN EMERGENCY	JR VAN WYK
20150522	25740	ENDRESS + HAUSER EH	57 649.80	IN AN EMERGENCY	JR VAN WYK
20150522	25741	CAPE DIGGERS CC / DESQUI C.T	7 539.96	SINGLE PROVIDER	JR VAN WYK
20150521	25742	ELKOWERU GEUST HOUSE	5 150.00	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150522	25748	CSIR	22 553.76	SINGLE PROVIDER	JR VAN WYK
20150522	25754	ALWYN MULLER	23 815.77	IN AN EMERGENCY	RJ VAN WYK
20150527	25796	STARPLEX 636 CC	2 416.80	IN AN EMERGENCY	JR VAN WYK
20150515	25687	LOMBARD WA	10 000.00	EMERGENCY	JR VAN WYK
20150527	25866	PHILIP NEL TRANSPORT	2 519.99	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150604	25917	TRICOM AFRICA	8 406.36	SINGLE PROVIDER	JR VAN WYK
20150626	26054	WCC CABLES	6 361.20	IN AN EMERGENCY	JR VAN WYK
20150625	26052	TRUVELO MANUFACTURERS (PTY) LTD	50 627.20	SINGLE PROVIDER	SP LOUBSER
20150626	26086	DIE NOORDWESTER UITGEWERS	4 429.64	SINGLE PROVIDER	C VAN NIEKERK
20150626	26085	ULTRA WATER	6 184.50	ONLY TWO QUOTATIONS ATTACHD	TL BROWN
20141107	23926	WA LOMBARD	10 000.00	EMERGENCY	JR VAN WYK
20150127	24531	WA LOMBARD	10 000.00	EMERGENCY	JR VAN WYK

2 374 457.40

IRREGULAR EXPENDITURE : 2013/2014

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	Action	RESPONSIBLE	COUNCIL	DATE	Condoned
2013/07/04	19501	Cullinan Guesthouse	2 160.00	No Quotations attached		JH Langner	Y	2013/11/28	Y
2013/07/08	100538	SA Poskantoor BPK	19 150.00	No Quotations attached		SM Coetzee			
2013/07/10	19536	Lexis Nexis Butterworths	2 351.59	No Quotations attached		R Retief			
2013/07/15	19557	Scotia Inn Hotel	2 120.00	No Quotations attached		R Retief	Y	2013/11/28	Y
2013/07/17	100559	Pep Stores	2 127.52	only available supplier		C Du Plessis	Y	2013/11/28	Y
2013/07/18	19583	LJ Motors	3 088.93	No Quotations attached		R van Wyk	Y	2013/11/28	Y
2013/07/19	100562	KLK	9 036.31	No Quotations attached		R van Wyk	Y	2013/11/28	Y
2013/07/25	19614	Old Mill Lodge	2 050.00	No Quotations attached		AF Fritz	Y	2013/11/28	Y
2013/07/25	Salary Run	J Swarts	10 433.14	Acting Allowance	Will be paid back	C Du Plessis	Y	2013/11/28	Y
2013/07/30	19636	S&S Grondverskuiwing	3 255.84	only available supplier		R van Wyk	Y	2013/11/28	Y
2013/08/23	19842	Vredendal Besproeing	2 307.68	No Quotations attcahed		K Nel			
2013/08/23	19848	Visagie Bande/ Supa Quick	2 745.92	No Quotations attached		K Nel			
2013/08/23	19858	Brand Motor Group	2 165.68	No Quotations attached		T Brown			
2013/08/23	19860	Boy Parker	6 074.30	No Quotations attached		K Nel	Y	2013/11/28	Y
2013/08/23	19860	Boy Parker	2 124.05	No Quotations attached		K Nel			
2013/08/23	19860	Boy Parker	2 574.85	No Quotations attached		K Nel			
2013/09/05	20045	Advocate Simon	25 000.00	No Quotations attached		R Lock	Y	2013/11/28	Y
2013/09/06	20054	Cullinan Guesthouse	2 700.00	guesthouses being fully		SM Coetzee			
2013/09/11	20086	Makepu Construction	7 353.00	No Quotations Attached		JH Langner			
2013/09/11	20087	Boesmanland Pub	2 000.00	No Quotations attached		JH Langner			
2013/09/17	20131	Starplex	39 454.50	No Quotations attached					
2013/09/25	20216	Weskus Elektries	2 200.15	no reason supplied.		JM Louw			
2013/09/25	20233	A + J Sounds	3 500.00	obtained but two of the		R Lock			
2013/09/25	20143	Central Garage	2 418.16	No Quotations attached		JM Louw			
2013/09/25	20288	Media 24	6 156.00	No Quotations attached		R Lock			
2013/09/25	20143	Central Garage	2 100.00	No Quotations attached		JM Louw			
2013/09/26	20142	Calvinia Transport	3 086.52	two invoices on same day		R van Wyk		2014/06/30	Y
2013/09/30	20234	KLK	4 258.95	four invoices on same		LJC Van der Merwe		2014/06/30	Y
2013/10/04	20500	Boy Parker	2 613.55	No Quotations attached		R van Wyk			
2013/10/09	20476	Vredendal Besproeing	6 592.85	No Quotations attached		K Nel			
2013/10/13	20476	Vredendal Besproeing	3 283.20	No Quotations attached		K Nel			
2013/10/21	20500	Boy Parker	3 816.30	No Quotations attached		R van Wyk			
2013/10/25	20345	Boesmanland Pub	2 026.00	meals for employes		C Du Plessis		2014/06/30	Y
2013/10/25	20397	Emthanjeni Lodge	2 670.00	attached. Only		C Du Plessis		2014/06/30	Y
2013/10/25	20490	KLK	3 436.63	No Quotations attached		R van Wyk			
2013/10/25	20497	Renosterberg Lodge	2 520.00	(only avaible		C Du Plessis		2014/06/30	Y
2013/10/25	20450	LJ Motors	5 980.16	repair immedaitly. No		R van Wyk		2014/06/30	Y
2013/10/25	20450	LJ Motors	2 041.02	No quotations		R van Wyk			

2013/10/28	20615	Calvinia Computers	4 215.00	No quotations attached		SM Coetzee			
2013/10/30	20547	Adenco Construction	12 323.06	No quotations attached		R van Wyk		2014/06/30	Y
2013/11/18	20864	Gear Advertising	4 812.80	No quotations attached		JH Langner		2014/06/30	Y
2013/11/25	20870	Koelbly (pty) Ltd	2 963.45	No quotations attached		C Du Plessis		2014/06/30	Y
2013/11/28	20887	A&J Sound Hire	3 500.00	similar		R van Wyk		2014/06/30	Y
2013/11/29	20944	Cornelissen Incorporated	140 000.00	No quotations attached		SM Coetzee		2014/06/30	Y
2013/12/02	20943	Advocate Simon	85 500.00	No quotations attached		SM Coetzee		2014/06/30	Y
2013/12/02	20984	Modern Picture Frames	2 925.00	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/05	20981	Southern Ambition	2 067.05	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/05	21015	Starplex	8 550.00	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/11	21014	Starplex	10 009.20	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/11	21020	Kaap Agri	2 285.46	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/18	21040	CSIR	10 242.90	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/18	21134	Newton Enterprises	7 821.00	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/19	100735	Pep Stores	14 518.57	No quotations attached		SM Coetzee			
2013/12/19	100734	Pep Stores	14 471.57	No quotations attached		SM Coetzee			
2014/01/08	21176	Wessie's Vervoer	5 187.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/14	21176	Wessie's Vervoer	2 593.50	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/15	21229	Pieter Louw Taxi's	4 500.00	No quotations attached		C Du Plessis		2014/06/30	Y
2014/01/17	21126	Alfa Elektries	6 130.00	No quotations attached		J Nel		2014/06/30	Y
2014/01/17	21224	Vredendal Besproeing	2 578.51	No quotations attached		J Nel		2014/06/30	Y
2014/01/22	21221	Calvinia Staalkonstruksie	2 283.85	No quotations attached		J Nel			
2014/01/24	21222	KLK Brandvlei	4 066.63	No quotations attached		R van Wyk			
2014/01/24	21274	Taranis CO Advisory CC	11 960.00	No quotations attached		C Du Plessis		2014/06/30	Y
2014/01/24	21280	Media 24	8 625.10	No quotations attached		T Brown		2014/06/30	Y
2014/01/27	21356	Mastertreads	7 683.60	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/27	21356	Mastertreads	3 990.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/27	21356	Mastertreads	6 612.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/28	21347	Noordwes Koerante	5 576.88	No quotations attached		R Lock		2014/06/30	Y
2014/01/28	21512	Vredendal Besproeing	6 547.02	No quotations attached		J Nel		2014/06/30	Y
2014/01/31	21532	KLK Kooperasie	2 696.70	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/31	21530	S & S Grondverskuiwing	13 016.52	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/31	21526	LJ Motors	2 640.46	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/14	21514	Calvinia Transport	3 600.04	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/14	21603	Starplex	7 168.32	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/21	21723	KLK	3 417.44	No quotations attached		JM Louw		2014/06/30	Y
2014/02/25	21720	Calvinia Staalkonstruksie	3 616.30	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/25	21705	Prokureurs	5 484.90	No quotations attached		R Lock		2014/06/30	Y
2014/02/25	21700	JCG Watertreatment	9 690.00	In an emergency		J Nel		2014/06/30	Y
2014/02/25	21739	CSIR	4 377.60	No quotations attached		J Nel		2014/06/30	Y

2014/02/25	21739	CSIR	5 865.30	No quotations attached		J Nel		2014/06/30	Y
2014/02/28	21739	CSIR	4 377.60	No quotations attached		J Nel		2014/06/30	Y
2014/03/12	21739	CSIR	22 886.64	No quotations attached		J Nel		2014/06/30	Y
2014/03/12	21883	Media 24	2 192.88	No quotations attached		W Steenkamp		2014/06/30	Y
2014/03/12	21863	Cornelissen Incorporated	100 000.00	No quotations attached		SM Coetzee		2014/06/30	Y
2014/03/12	21969	Koos Coetzee prokureurs	4 083.39	No quotations attached		JH Langner		2014/06/30	Y
2014/03/14	21991	Brand Nissan	2 818.00	No quotations attached		T Brown		2014/06/30	Y
2014/03/17	21991	Brand Nissan	2 435.09	No quotations attached		T Brown		2014/06/30	Y
2014/03/18	21989	Groenewald en Symington	6 287.10	No quotations attached		R Lock		2014/06/30	Y
2014/03/25	22086	Groenewald en Symington	3 246.13	No quotations attached		K Fourie		2014/06/30	Y
2014/03/25	20754	Cullinan Guesthouse	3 240.00	states that all other		C Du Plessis			
2014/03/25	20742	FG Uniforms	2 551.95	No quotations attached		S Loubser			
2014/03/25	20898	Protea Motors	2 119.86	No quotations attached		R van Wyk			
2014/03/25	21261	Kaap Agri	2 227.97	No quotations attached		R van Wyk			
2014/03/25	21254	KLK Landbou bpk	2 519.14	No quotations attached		K Nel			
2014/03/25	21500	Starplex	9 056.16	No quotations attached		R van Wyk			
2014/03/25	21524	Brand Nissan	2 201.23	No quotations attached		T Brown			
2014/03/25	21727	Boy Parker	3 612.20	No quotations attached		B Leukes			
2014/03/25	21727	Boy Parker	14 159.57	No quotations attached		R van Wyk			
2014/04/01	21712	Elkoweru Guesthouse	11 625.00	Only two quotations		SM Coetzee			
2014/04/02	21678	Weskus Elektries	7 600.20	Only two quotations		R Lock			
2014/04/03	21678	Weskus Elektries	29 421.00	Only two quotations		R Lock			
2014/04/08	21678	Weskus Elektries	28 928.10	Only two quotations		R Lock			
2014/04/16	21678	Weskus Elektries	26 718.30	Only two quotations		R Lock			
2014/04/23	21743	Brand Nissan	2 174.90	No quotations attached		T Brown			
2014/04/25	21737	Supa Quick	5 450.62	No quotations attached		K Nel			
2014/04/25	21916	Starplex	6 566.40	No quotations attached		R van Wyk			
2014/04/25	21865	Protea Motors	2 676.20	No quotations attached		c koopman			
2014/04/25	22013	Elektrotegniese dienste	11 035.00	No quotations attached		JM Louw			
2014/04/25	22004	Vredendal Besproeing	3 560.29	No quotations attached		K Nel			
2014/04/25	21996	Uitgewers	2 988.58	No quotations attached		R Lock			
2014/04/29	21990	KLK	2 462.07	No quotations attached		JM Louw			
2014/05/02	22130	Elkoweru Guesthouse	10 650.00	Only two quotations		JH Langner			
2014/05/06	22123	Lombard WA	23 965.00	No quotations attached		R van Wyk			
2014/05/08	22105	Cornelissen Incorporated	50 000.00	No quotations attached		SM Coetzee			
2014/05/23	22217	Brand Nissan	4 429.02	No quotations attached		T Brown			
2014/05/23	22211	Protea Motors	6 075.71	No quotations attached		K Nel			
2014/05/25	22253	LJ Motors	2 154.60	No quotations attached		T Brown			
2014/05/26	22250	PG Glass	10 521.76	No quotations attached		T Brown			
21/02/2014	21492	Universal Engineering	6 640.50	attached					

2014/06/19	22452	Tyger Hills	8 100.00	Only two quotations.		SM Coetzee			
2014/06/26	22501	Media 24	3 080.39	quotations		R Lock			
2014/06/26	22495	LJ Motors	9 744.82	SCMP		R van Wyk			
2014/06/30	22601	AAD Truck & Bus	21 972.35	No quotations attached					
2014/06/30	22593	CDK fuel H/A central garage	13 639.72	Only supplier		R van Wyk			
2013/12/10	20956	CDK Fuel	28 118.92	geregistreer nie		Koos Nel			
2014/03/25	21721	CDK Fuel	3 150.46	geregistreer nie		Koos Nel			
2013/09/25	20143	Central Garage	4 518.16	geregistreer nie		Koos Nel			
2013/10/18	20488	Central Garage	8 222.22	geregistreer nie		Koos Nel			
2013/10/25	20456	Central Garage	7 128.00	geregistreer nie		Koos Nel			
2013/09/25	20160	CSIR	31 005.72	geregistreer nie		Riaan Van Wyk			
2013/10/25	20504	CSIR	10 242.90	geregistreer nie		Riaan Van Wyk			
2014/01/27	21258	CSIR	20 485.80	geregistreer nie		Riaan Van Wyk			
2014/03/25	21739	CSIR	37 507.14	geregistreer nie		Riaan Van Wyk			
2014/04/29	22039	CSIR	9 069.84	geregistreer nie		Riaan Van Wyk			
2014/06/26	22513	CSIR	20 269.20	geregistreer nie		Riaan Van Wyk			
2013/08/23	19850	Kaap Agri	2 067.15	geregistreer nie		Riaan Van Wyk			
2013/09/25	20147	Kaap Agri	24 389.22	geregistreer nie		Riaan Van Wyk			
2013/10/25	20455	Kaap Agri	859.23	geregistreer nie		Riaan Van Wyk			
2013/11/25	20746	Sizwe Paints Cape	18 415.46	geregistreer nie		Riaan Van Wyk			
2013/12/18	21000	Tosas	24 682.40	geregistreer nie		Koos Nel			
			1 427 412.79						

Deviations : 2013/2014

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE	COUNCIL	DATE	Condoned
2013/07/30	19635	Protea Motors	9 124.70	No Quotations attached, only avaible supplier, deviation attached	R van Wyk	Y	2013/11/28	Y
2013/08/13	19788	Medicare EMR	23 413.00	No Quotations attached, deviation attached	R Lock			
2013/08/21	19836	Alfa Motors Brandvlei	6 762.49	One Quotations attached, deviation attached	JM Louw	Y	2013/11/28	Y
2013/08/26	100618	SA Poskantoor	34 920.00	No Quotations attached, only avaible supplier, deviation attached	SM Coetzee			
2013/08/29	19978	LJ Motors	4 032.10	One Quotations attached, deviation attached emergency repairs	R van Wyk	Y	2013/11/28	Y
2013/08/30	19888	Weskus Elektries	121 986.04	In an emergency	JM Louw			
2013/09/06	100660	KLK	2 910.40	Only Supplier	R van Wyk			
2013/09/16	20069	Wessie's Vervoer	9 541.80	One Quotations attached, deviation attached, only supplier Nieuwoudtville	R van Wyk	Y	2013/11/28	Y
2013/09/25	20120	Starplex 636 CC	11 970.00	One Quotations attached, deviation attached, one supplier	R van Wyk	Y	2013/11/28	Y
2013/09/25	20211	Protea Motors	2 395.55	One Quotations attached, deviation attached, only supplier Nieuwoudtville	J Nel	Y	2013/11/28	Y
2013/09/26	20224	FG Uniforms	3 984.83	Only Provider	SP Loubser			
2013/09/26	20224	FG Uniforms	2 124.45	Only Provider	SP Loubser			
2013/09/26	20224	FG Uniforms	2 278.07	Only Provider	SP Loubser			
2013/09/26	20223	Sandon Fuels	7 950.00	Only Supplier Short notice	K Nel			
2013/09/26	20159	Master Treads	7 980.00	One Quotations attached, deviation attached,only supplier retreat tyres	R van Wyk	Y	2013/11/28	Y
2013/10/14	100685	SA Poskantoor	29 100.00	Only Supplier	SM Coetzee			
2013/10/14	100684	SA Poskantoor	5 880.00	Only Supplier	SM Coetzee			
2013/10/15	20430	Truvelo	2 466.23	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/10/15	20434	Safe Tech	11 970.00	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/10/17	20435	Freddies Dienstasie	3 859.55	In an emergency	J Nel		2014/06/30	Y
2013/10/18	20435	Freddies Dienstasie	2 957.50	In an emergency	J nel			
2013/10/25	20471	Papillon Training	6 990.00	Only avaible supplier for this training	C du Plessis		2014/06/30	Y

2013/10/25	20451	Contour Technology	18 240.00	Only avaible supplier, hand teminals	SM Coetzee		2014/06/30	Y
2013/10/25	20452	Protea Motors	3 705.40	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/10/25	20457	Calvinia Motors	2 467.85	Only avaible from supplier	J Nel		2014/06/30	Y
2013/10/25	20458	Cape Diggers	6 039.72	Only avaible from agent	J Nel		2014/06/30	Y
2013/10/25	20465	Nashua Noordweste	3 042.43	In an emergency	SM Coetzee		2014/06/30	Y
2013/10/25	20464	Andrag Agrico	2 086.77	Vehicle under warrantee	R van Wyk		2014/06/30	Y
2013/10/25	20463	Die Noordwester Uitgewers	2 052.00	Only avaible from supplier for specific books	SM Coetzee		2014/06/30	Y
2013/10/25	20527	Zonwa Pompwerke	4 600.00	In an emergency	T Brown		2014/06/30	Y
2013/10/30	20503	Hantam Apteek	2 325.00	Only avaible supplier	SM Coetzee		2014/06/30	Y
2013/10/30	20617	Calvinia Staalkonstruksie	11 400.00	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/10/31	20617	Calvinia Staalkonstruksie	4 619.92	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/11/14	20743	Office Logic	3 306.00	Only supplier with stock	S Loubser			
2013/11/25	20768	Kaap Agri	15 999.99	Only two quotations could be obtained	R van Wyk		2014/06/30	Y
2013/11/25	20898	Protea Motors	4 030.00	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/11/25	20898	Protea Motors	3 260.00	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/12/02	20898	Protea Motors	2 545.95	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/12/02	20919	Loeriesfontein Elektrotegnies e Dienste	4 150.00	Only avaible supplier	JM Louw		2014/06/30	Y
2013/12/02	20950	Maha Cape	8 239.00	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/12/10	100719	SA Poskantoor	29 100.00	Only avaible supplier	SM Coetzee		2014/06/30	Y
2013/12/10	20991	Driving lisence card account	5 325.00	Only avaible supplier	S Loubser		2014/06/30	Y
2013/12/12	20991	Driving lisence card account	5 475.00	Only avaible supplier	S Loubser		2014/06/30	Y
2013/12/13	20974	Contour Technology	8 835.00	Only avaible supplier	SM Coetzee		2014/06/30	Y
2013/12/18	21019	Vredendal Besproeing	46 839.63	In an emergency	J Nel		2014/06/30	Y
2013/12/18	21018	KLK Brandvlei	7 950.00	In an emergency	J Nel		2014/06/30	Y

2013/12/18	21020	Kaap Agri	2 299.88	Only avaible supplier	R van Wyk		2014/06/30	Y
2013/12/18	21157	Lombard WA	39 238.80	In an emergency	R van Wyk		2014/06/30	Y
2013/12/19	21250	FFA Aviation	13 833.15	In an emergency	R van Wyk		2014/06/30	Y
2014/01/16	21245	WA Lombard	12 149.00	In an emergency	R van Wyk		2014/06/30	Y
2014/01/24	21244	City Hire Sevices	3 260.40	Only Supplier	J Nel		2014/06/30	Y
2014/01/24	21242	LJ Motors	4 331.09	In an emergency	J Nel		2014/06/30	Y
2014/01/24	21242	LJ Motors	5 352.59	Only Supplier	R van Wyk			
2014/01/24	21241	Protea Motors	2 042.78	Only avaible supplier	J Nel		2014/06/30	Y
2014/01/24	21239	Brand Nissan	2 205.17	Only Supplier	T Brown		2014/06/30	Y
2014/01/24	21226	Alfa Elektries	6 065.00	In an emergency	J Nel			
2014/01/27	21257	Die Noordwester Uitgewers	2 052.00	Only avaible supplier	T Brown			
2014/01/27	21257	Die Noordwester Uitgewers	4 175.76	Only avaible supplier	R Retief			
2014/01/27	21723	KLK	3 417.44	Only avaible supplier	R van Wyk		2014/06/30	Y
2014/01/27	21720	Calvinia Staalkonstruksie	3 616.30	Only avaible supplier	R van Wyk		2014/06/30	Y
2014/01/28	21705	De Villiers van Zyl Prokureurs	5 484.90	Only avaible supplier	T Brown		2014/06/30	Y
2014/02/06	21397	Independent Cranes	14 996.15	Only supplier (their crane)	T Brown		2014/06/30	Y
2014/02/07	21405	Groter Cederberg bbv	18 525.00	In an emergency	JR v Wyk		2014/06/30	Y
2014/02/10	21414	Joshua West	17 094.30	Only supplier	JM Louw		2014/06/30	Y
2014/02/13	21504	Contour Technology	3 083.70	Only supplier	K Fourie		2014/06/30	Y
2014/02/25	21532	KLK Kooperasie	5 352.46	Only availible Supplier	JM Louw		2014/06/30	Y
2014/02/25	21531	LITHOTECH Sales Cape	20 653.38	Only supplier	SM Coetzee		2014/06/30	Y
2014/02/25	21529	Alfa Elektries	4 565.00	In an emergency	J Nel		2014/06/30	Y
2014/02/25	21528	Calvinia Staalkonstruksie	14 682.22	In an emergency	R van Wyk		2014/06/30	Y
2014/02/25	21653	Lombard WA	51 158.13	In an emergency	J Nel		2014/06/30	Y

2014/02/25	21700	JCG Watertreatment	9 690.00	In an emergency	J Nel		2014/06/30	Y
2014/02/25	21736	Alfa Elektries	6 941.37	Only Supplier	JM Louw		2014/06/30	Y
2014/02/25	22012	Truvelo	3 677.06	Only Supplier	R van Wyk		2014/06/30	Y
2014/02/27	21997	Colas	35 476.80	Only 2 suppliers	R van Wyk		2014/06/30	Y
2014/03/07	21992	Protea Motors	4 205.25	Only 2 suppliers	R van Wyk		2014/06/30	Y
2014/03/25	20744	Alfa Elektries	5 470.87	In an emergency	K Nel			
2014/03/25	20718	Gear Advertising	4 072.37	Single Provider	R Lock			
2014/03/25	21279	Watertreatment	2 240.10	In an emergency	R van Wyk			
2014/03/25	100755	SA Poskantoor	29 828.00	Only supplier	SM Coetzee			
2014/03/25	21445	Old Mill Lodge	2 600.00	Only supplier avlaible	SM Coetzee			
2014/04/25	21521	KLK	10 936.00	Only supplier avlaible	K Nel			
2014/04/25	21521	KLK	5 468.00	Only supplier avlaible	K Nel			
2014/04/25	21513	Protea Motors	2 245.00	Only supplier avlaible	R van Wyk			
2014/04/29	21742	Agrico	2 991.82	Only supplier avlaible	K Nel			
2014/04/29	21741	Die Noordwester Uitgewers	2 545.58	Only supplier avlaible	R Lock			
2014/04/29	100771	SA Poskantoor	31 040.00	Only supplier avlaible	JH Langner			
2014/05/14	100775	SA Poskantoor	12 544.00	Only supplier avlaible	JH Langner			
2014/05/19	22234	EMC Electrical Reticulation	27 930.00	Only supplier avlaible	C du Plessis			
2014/05/23	22228	Oppienoster CC	7 286.30	Only supplier avlaible	K Nel			
2014/05/23	22216	Die Noordwester Uitgewers	3 990.00	Only supplier avlaible	K Fourie			
2014*05-23	22195	Payday Software Systems	3 267.22	Only supplier avlaible	SM Coetzee			
2014/06/11	22411	Hantam Apteek	2 305.38	Only supplier avlaible	SM Coetzee			
2014/06/30	22602	KLK Calvinia	22 602.00	Deviation form not signed	R van Wyk			
2014/06/30	22598	Metsichem Ikapa	46 512.00	Emergency	JH Langner			

2014/06/30	22596	Loerieshoftein Elektrotegnies e Dienste	8 922.50	Only supplier	C du Plessis			
2014/06/02	22342	Alfa Elektries	4 250.00	repair immedaitly. No quotations	R van Wyk			
2014/06/19	22449	Media 24	9 013.72	Only supplier. No quotations	R Lock			
2014/06/26	22496	Protea Motors	11 165.63	Only supplier.	R van Wyk			
2014/06/27	22517	Calvinia Motors	9 441.09	No Quotations	R van Wyk			
2014/06/27	22522	Recticulation (pty) LTD	41 883.60	Only supplier. No quotations.	R van Wyk			
2014/06/27	22522	EMC Electrical Reticulation	41 883.60	No quotations. Only supplier and emergency	R van Wyk			
2014/05/28		Univ.Stellenbo sch	88 035.00	Part of Namaqua Traning	R Retief			
25/07/2014		W.Lombaard	24 620.00	Emergency	R van Wyk			
			1 304 946.30					